

**GENERAL FUND
FUND 10
FUND BALANCE SUMMARY FISCAL YEARS 2009 - 2010**

Beginning Fund Balance 7/1/2008		\$ 15,547,246
Projected FY2009 Revenues		
Local	114,134,505	
State and Federal	13,768,244	
Other financing sources	<u>1,933,535</u>	
Total	129,836,284	
Projected FY2009 Expenditures		<u>129,836,284</u>
Net Change		<u> -</u>
Projected Fund Balance 6/30/2009		15,547,246
Projected FY2010 Revenues		
Local	109,987,232	
State and Federal	13,022,356	
Other financing sources	<u>1,988,072</u>	
Total	124,997,660	
Projected FY2010 Expenditures		<u>124,997,660</u>
Net Change		<u> -</u>
Projected Fund Balance 6/30/2010		<u>\$ 15,547,246</u>

General Fund Revenues

	FY2006 Actual <u>Revenues</u>	FY2007 Actual <u>Revenues</u>	FY2008 Actual <u>Revenues</u>	FY2009 Original <u>Revenues</u>	FY2009 Estimated <u>Revenues</u>	FY2010 Proposed <u>Revenues</u>	\$ <u>Change</u>	% <u>Change</u>
Revenue Local Sources								
30311 General Property Taxes								
1010 Real Estate Taxes	\$ 47,924,182	\$ 52,087,465	\$ 55,034,574	\$ 59,576,239	\$ 59,576,239	\$ 58,641,500	\$ (934,739)	-1.6%
2010 Public Service Corp	2,201,448	2,920,024	2,369,548	2,600,000	2,600,000	2,760,000	160,000	6.2%
3010 Personal Property Taxes	10,375,391	11,893,471	12,210,710	13,347,400	13,347,400	12,686,500	(660,900)	-5.0%
3060 Mobile Home Taxes	28,441	25,302	25,374	23,000	23,000	25,600	2,600	11.3%
4010 Machinery/Tools	1,374,864	1,950,297	2,800,157	2,000,000	2,000,000	2,200,000	200,000	10.0%
5010 Boat > 5 Tons	37,975	34,366	38,423	28,000	28,000	35,000	7,000	25.0%
6010 Penalties	519,644	548,658	553,516	375,000	375,000	375,000	-	0.0%
6020 Interest	221,423	225,084	239,110	150,000	150,000	150,000	-	0.0%
Subtotal	<u>62,683,368</u>	<u>69,684,667</u>	<u>73,271,412</u>	<u>78,099,639</u>	<u>78,099,639</u>	<u>76,873,600</u>	<u>(1,226,039)</u>	<u>-1.6%</u>
30312 Other Local Taxes								
1000 Local Sales Tax	8,319,802	8,928,076	9,363,787	10,626,357	10,626,357	9,000,000	(1,626,357)	-15.3%
1100 Lodging Tax	2,683,045	3,113,281	3,411,038	3,044,382	3,044,382	2,900,000	(144,382)	-4.7%
1200 Meals Tax	4,495,630	4,910,446	5,143,049	5,867,468	5,867,468	5,000,000	(867,468)	-14.8%
3010 Occupational License	4,924,180	5,428,551	6,574,028	6,167,500	6,167,500	6,100,000	(67,500)	-1.1%
3011 Occupational License Pen	23,975	12,604	18,673	7,500	7,500	12,000	4,500	60.0%
3012 Occupational License Int	9,240	14,629	9,243	5,000	5,000	5,000	-	0.0%
3020 Utility Consumption Tax	244,215	255,365	254,127	270,000	270,000	262,000	(8,000)	-3.0%
3050 Short Term Rent	31,009	27,313	26,208	24,000	24,000	26,560	2,560	10.7%
3060 Motor Vehicle Rental Tax	86,114	74,148	74,430	75,000	75,000	75,000	-	0.0%
4000 Communications Sales Tax	-	647,120	1,509,095	1,421,572	1,421,572	1,515,000	93,428	6.6%
5010 Motor Vehicle License	1,357,465	1,426,383	1,404,639	1,365,000	1,365,000	1,278,000	(87,000)	-6.4%
5020 Unlicensed Vehicles	100	100	-	100	100	100	-	0.0%
6000 Bank Franchise Tax	154,699	135,803	129,373	136,000	136,000	136,000	-	0.0%
6010 Cable Franchise Tax	703,762	364,516	-	-	-	-	-	0.0%
7010 Recordation Tax	325,013	293,590	257,866	293,000	293,000	225,000	(68,000)	-23.2%
7011 Recordation/Grantor's Tax	283,580	323,621	426,454	323,000	323,000	300,000	(23,000)	-7.1%
7030 Deeds of Conveyance	1,415,572	1,356,525	1,370,202	1,300,000	1,300,000	1,000,000	(300,000)	-23.1%
8000 E-911 Surcharge	717,810	352,343	-	-	-	-	-	0.0%
Subtotal	<u>25,775,211</u>	<u>27,664,414</u>	<u>29,972,212</u>	<u>30,925,879</u>	<u>30,925,879</u>	<u>27,834,660</u>	<u>(3,091,219)</u>	<u>-10.0%</u>
30313 Permits, Fees, Regulatory Licenses								
1010 Dog License	19,390	19,021	27,546	19,000	19,000	25,000	6,000	31.6%
3010 Wetlands Permits	3,400	2,800	2,100	3,000	3,000	3,000	-	0.0%
3011 Ches Bay Application Fees	2,000	1,250	3,000	1,000	1,000	1,000	-	0.0%
3020 Zoning Fees	13,566	13,565	14,583	13,500	13,500	13,500	-	0.0%
3021 Plan Review Fees	28,969	21,772	20,654	23,000	23,000	10,000	(13,000)	-56.5%
3022 Map Maint Fees	12,225	13,455	6,816	13,000	13,000	6,000	(7,000)	-53.8%
3023 Pln/PW Insp Fees	9,200	8,243	6,783	8,000	8,000	5,000	(3,000)	-37.5%
3024 BOZ/Subdivision	2,000	3,200	2,450	2,500	2,500	2,500	-	0.0%
3030 Land Trnfr Fees	9,965	9,842	10,425	9,000	9,000	8,000	(1,000)	-11.1%
3040 Elect Inspection Fees	108,711	127,688	114,318	100,000	100,000	85,000	(15,000)	-15.0%
3041 Elect Inspection 1.75%	1,824	2,180	1,939	1,750	1,750	1,488	(262)	-15.0%
3042 Reinspection Elect	2,650	1,950	4,150	2,100	2,100	2,100	-	0.0%
3050 Plumb Inspection Fees	147,125	169,121	150,690	150,000	150,000	100,000	(50,000)	-33.3%
3051 Plumb Inspection 1.75%	2,517	2,906	2,602	2,625	2,625	1,750	(875)	-33.3%
3052 Reinspection Plumb	1,050	1,000	600	1,000	1,000	750	(250)	-25.0%
3060 Bldg Inspection Fees	357,218	447,623	326,118	425,000	425,000	220,000	(205,000)	-48.2%
3061 Bldg Inspection 1.75%	5,761	7,221	5,156	7,438	7,438	3,850	(3,588)	-48.2%
3062 Reinspection Bldg	7,400	4,812	4,000	4,500	4,500	2,400	(2,100)	-46.7%
3070 Plat Fees	-	150	134	-	-	-	-	0.0%
3090 Erosion Inspection Fees	34,200	30,540	16,885	30,000	30,000	20,000	(10,000)	-33.3%
3110 Mechan Inspection Fees	124,219	134,144	97,858	130,000	130,000	75,000	(55,000)	-42.3%
3111 Mechan Inspection 1.75%	2,157	2,631	1,710	2,275	2,275	1,312	(963)	-42.3%
3112 Reinspection Mechan	680	705	600	1,000	1,000	500	(500)	-50.0%
3180 Yard Sale Permits	5	15	35	-	-	-	-	0.0%
3200 Land Dist Permit	16,550	20,300	7,200	15,000	15,000	4,000	(11,000)	-73.3%
3210 Amusement Devices Inspect	-	-	641	-	-	-	-	0.0%
3300 Land Use Revalidation	-	300	2,000	-	-	-	-	0.0%
3310 Tax Exempt Rehab	-	130	150	-	-	-	-	0.0%
3400 Open Burning Permit Fees	550	200	100	200	200	100	(100)	-50.0%
Subtotal	<u>913,332</u>	<u>1,046,764</u>	<u>831,243</u>	<u>964,888</u>	<u>964,888</u>	<u>592,250</u>	<u>(372,638)</u>	<u>-38.6%</u>

General Fund Revenues

	FY2006 Actual <u>Revenues</u>	FY2007 Actual <u>Revenues</u>	FY2008 Actual <u>Revenues</u>	FY2009 Original <u>Revenues</u>	FY2009 Estimated <u>Revenues</u>	FY2010 Proposed <u>Revenues</u>	\$ <u>Change</u>	% <u>Change</u>
30314 Fines & Forfeitures								
0300 Parking Fines	1,430	1,390	3,150	2,500	2,500	3,000	500	20.0%
1010 Animal Control Fines	100	650	1,130	650	650	650	-	0.0%
1011 False Alarm Fines	100	-	-	-	-	-	-	0.0%
1012 Misc FLS Fines	40	-	150	-	-	-	-	0.0%
2000 Restitution	648	-	300	-	-	-	-	0.0%
4010 Court Fines	241,380	237,813	222,327	240,000	240,000	195,000	(45,000)	-18.8%
4011 Assessment Courthouse	25,006	25,496	24,929	25,400	25,400	30,700	5,300	20.9%
4012 Courthouse Security	46,293	46,118	79,061	50,000	50,000	85,000	35,000	70.0%
4013 Jail Admission Fee	7,896	7,574	7,869	7,800	7,800	8,900	1,100	14.1%
4014 Comm Atty Bad Check Fee	1,594	775	701	-	-	-	-	0.0%
5000 Wetlands Civil Charges	145	1,290	3,800	-	40	-	-	0.0%
5001 Ches Bay Violations	3,114	6,020	1,683	-	2,970	-	-	0.0%
Subtotal	<u>327,746</u>	<u>327,126</u>	<u>345,100</u>	<u>326,350</u>	<u>329,360</u>	<u>323,250</u>	<u>(3,100)</u>	<u>-0.9%</u>
30315 Use of Money and Property								
1010 Interest	640,252	1,115,996	1,084,201	1,000,000	1,000,000	600,000	(400,000)	-40.0%
2010 Rents	139,759	139,930	139,867	144,000	144,000	140,000	(4,000)	-2.8%
2010-001 Freight Shed Rentals	-	-	-	50,000	50,000	50,000	-	0.0%
2015 Telephone Svc Agreement	24,000	26,700	26,700	26,700	26,700	26,700	-	0.0%
2020 Tower Rent	155,350	151,954	165,053	150,000	150,000	150,000	-	0.0%
2060 Sale of Equipment	22,275	1,850	6,856	2,500	2,500	2,500	-	0.0%
2100 Sale of Land/Buildings	-	45,242	-	-	-	-	-	0.0%
8200 Reimb for Postage	849	902	1,097	1,000	1,000	1,000	-	0.0%
8400 Reimb for Xerox	193	79	-	-	-	-	-	0.0%
Subtotal	<u>982,678</u>	<u>1,482,653</u>	<u>1,423,774</u>	<u>1,374,200</u>	<u>1,374,200</u>	<u>970,200</u>	<u>(404,000)</u>	<u>-29.4%</u>
30316 Charges for Services								
1010 Excess Clerk of Court	450,146	414,937	366,946	375,000	375,000	325,000	(50,000)	-13.3%
1011 DNA/Blood	805	609	732	600	600	600	-	0.0%
2010 Chg Commonwealth's Attny	2,606	2,445	2,524	4,400	4,400	2,000	(2,400)	-54.5%
2510 Court Appointed Attny	8,400	6,640	6,892	7,200	7,200	5,000	(2,200)	-30.6%
3010 Sheriff Fees	12,984	20,029	55,863	18,000	18,000	18,000	-	0.0%
3012 Sheriff Concealed Wpn	4,597	5,830	5,381	5,000	5,181	-	(5,000)	-100.0%
3013 Sheriff Special Fees	111,949	107,767	85,200	82,500	82,500	82,500	-	0.0%
3014 Sheriff Concealed Wpn-Renew	-	-	-	-	1,010	5,000	5,000	100.0%
3020 Public Safety Pers Fees	-	-	930	-	-	-	-	0.0%
3130 FLS Command School	4,860	-	5,485	-	-	-	-	0.0%
3321 Medic Transport Fee Recovery	-	-	-	-	-	750,000	750,000	100.0%
5000 Treasurer-Sheriff Fee Recvry	-	1,336	276	-	-	-	-	0.0%
6010 Mosquito Control	880	920	38,564	-	-	-	-	0.0%
8010 Recreation Fees/Adms	153,255	157,231	180,340	200,000	200,000	220,550	20,550	10.3%
8011 Senior Activities Fees	-	-	4,809	21,000	21,000	18,200	(2,800)	-13.3%
8013 Skate, Rattle & Roll Prog	41,379	46,346	44,490	46,700	46,700	36,100	(10,600)	-22.7%
8014 Sports Camps & Classes	69,320	73,929	72,485	76,825	76,825	76,825	-	0.0%
8015 Instructional Classes	37,531	46,161	61,125	58,650	58,650	64,030	5,380	9.2%
8016 Concessions Skate R&R	22,160	26,543	25,376	25,000	25,000	16,000	(9,000)	-36.0%
8017 Ath Field Cplx operations	-	-	-	382,500	382,500	700,000	317,500	83.0%
8020 Park Facility Fees & Programs	20,040	30,198	39,738	43,550	43,550	46,025	2,475	5.7%
8410 Library Fines	63,502	61,115	52,359	65,000	65,000	44,000	(21,000)	-32.3%
8420 Book Replacement	8,146	12,218	6,782	8,500	8,500	7,200	(1,300)	-15.3%
8430 Library Copier	22,598	16,385	15,921	17,000	17,000	13,500	(3,500)	-20.6%
8610 Sale of Ordinances	108	49	68	500	500	100	(400)	-80.0%
8620 Sale of Maps	1,082	187	111	250	250	250	-	0.0%
8621 GIS/CSS Services	-	18,992	18,465	15,000	15,000	15,000	-	0.0%
8630 Sale Xerox Copies	299	405	401	200	200	200	-	0.0%
9990 Miscellaneous Charges	417	-	-	-	-	-	-	0.0%
Subtotal	<u>1,037,064</u>	<u>1,050,272</u>	<u>1,091,263</u>	<u>1,453,375</u>	<u>1,454,566</u>	<u>2,446,080</u>	<u>992,705</u>	<u>68.3%</u>
30317 Fiscal Agent Fees & Administration								
1010 Colonial Services Board	79,173	90,337	97,203	75,000	75,000	75,000	-	0.0%
1020 Crossroads	14,676	17,055	18,260	15,000	15,000	15,000	-	0.0%
2010 Water Utility Operations	8,000	8,000	8,000	8,000	8,000	8,000	-	0.0%
2020 Sewer Utility Operations	26,000	26,000	26,000	26,000	26,000	26,000	-	0.0%
2030 Solid Waste	21,000	21,000	21,000	21,000	21,000	21,000	-	0.0%
Subtotal	<u>148,849</u>	<u>162,392</u>	<u>170,463</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>-</u>	<u>0.0%</u>

General Fund Revenues

	FY2006 Actual <u>Revenues</u>	FY2007 Actual <u>Revenues</u>	FY2008 Actual <u>Revenues</u>	FY2009 Original <u>Revenues</u>	FY2009 Estimated <u>Revenues</u>	FY2010 Proposed <u>Revenues</u>	\$ <u>Change</u>	% <u>Change</u>
30318 Miscellaneous								
1750 Family Self Sufficiency	1,315	-	-	-	-	-	-	0.0%
3010 Prior Year Exp Refunds	4,152	5,432	11,371	1,000	1,000	5,000	4,000	400.0%
3012 Prior Year Forfeit Flex	-	-	297	-	-	-	-	0.0%
3025 Sheriff-Donations Dare	3,900	2,925	-	-	-	-	-	0.0%
3027 Sheriff-Donations	6,525	6,555	5,307	-	80	-	-	0.0%
3030 Sheriff Badges	3,944	250	-	-	-	-	-	0.0%
3040 Vol Thermal Camera	-	5,500	-	-	-	-	-	0.0%
3041 Vol Routine Maint	235	-	-	-	-	-	-	0.0%
3043 Vol Equip	44,266	8,301	-	-	-	-	-	0.0%
3315 VDEM Donation - Haz Mat	-	-	13,000	-	-	-	-	0.0%
3320 Donations FLS Prog	14,756	18,654	34,972	-	4,500	-	-	0.0%
3321 Donations Volunteers	-	-	32,646	-	15,066	-	-	0.0%
3323 HRMMRS Grant	16,724	9,931	-	-	-	-	-	0.0%
3356-004 Communications Donation	-	-	3,244	-	-	-	-	0.0%
4000 Signs Ches Bay/Wetlands	-	-	40	-	-	-	-	0.0%
5125 FAS Prima Scholarship	-	1,000	-	-	-	-	-	0.0%
5129 Unsolicited PPEA Bids	1,000	1,000	-	-	-	-	-	0.0%
5999 CDA Expenditure Reimburse	-	-	258	-	-	-	-	0.0%
6010 Donation-Library	7,161	5,290	11,882	-	9,457	-	-	0.0%
6060 Tax Sale-Excess Proceeds	246,596	-	-	-	-	-	-	0.0%
7001 Yorktown Go Green Initiative	-	-	-	-	275	-	-	0.0%
8000 Sr Center-Donation	-	-	5,325	-	-	-	-	0.0%
8001 Donation-Comm Svc Admin	-	500	-	-	-	-	-	0.0%
8010 Donations Housing	-	900	-	-	-	-	-	0.0%
8400 Wmsbg Com Hlth Fnd-Train	-	1,004	2,500	-	-	-	-	0.0%
9011 Homeowner Promo Gr#492	-	-	10,000	-	-	-	-	0.0%
9090 Miscellaneous	9,824	16,892	80,310	10,000	10,000	15,000	5,000	50.0%
9092 Misc Maint Premises	2,359	3,621	4,773	2,500	2,500	2,500	-	0.0%
9097 Utility Costs-Reimb	310	294	71	-	-	-	-	0.0%
9098 Safety Town	7,350	8,310	9,050	-	1,170	-	-	0.0%
9099 Local Recycling	378	692	67	-	-	-	-	0.0%
9220 Return Checks	4,311	5,957	8,390	2,625	2,625	5,000	2,375	90.5%
9230 Admin Fees	140,476	123,783	106,403	125,000	125,000	60,000	(65,000)	-52.0%
9507 Housing Partnership Support	-	-	5,570	-	1,000	-	-	0.0%
9552 Misc Housing Choice Voucher	-	-	1,300	-	-	-	-	0.0%
Subtotal	<u>515,582</u>	<u>226,791</u>	<u>346,776</u>	<u>141,125</u>	<u>172,673</u>	<u>87,500</u>	<u>(53,625)</u>	<u>-38.0%</u>
30319 Recovered Costs								
1510 Poquoson Admin	222,612	233,563	267,046	306,900	306,900	383,192	76,292	24.9%
2010 Streetlight Install	101,573	118,981	87,593	20,000	20,000	20,000	-	0.0%
2020 Streetlight Costs	15,964	24,536	20,009	15,000	15,000	15,000	-	0.0%
3325 Air Time Usage	39,075	60,650	360	-	-	-	-	0.0%
3356 Poquoson 911	-	-	285,167	296,500	296,500	296,500	-	0.0%
7034 Landscaping Gen Svc	-	-	-	-	29,900	-	-	0.0%
Subtotal	<u>379,224</u>	<u>437,730</u>	<u>660,175</u>	<u>638,400</u>	<u>668,300</u>	<u>714,692</u>	<u>76,292</u>	<u>12.0%</u>
Total Local	<u>92,763,054</u>	<u>102,082,809</u>	<u>108,112,418</u>	<u>114,068,856</u>	<u>114,134,505</u>	<u>109,987,232</u>	<u>(4,081,624)</u>	<u>-3.6%</u>
Revenue from the State								
30322 State Non-Categorical Aid								
1010 ABC Profits	33,003	33,004	33,003	-	-	-	-	0.0%
1020 Wine Profits	34,594	34,594	34,594	-	-	-	-	0.0%
1030 Mobile Home	13,856	20,758	19,171	15,000	15,000	15,000	-	0.0%
1040 Rolling Stock	16,396	15,083	17,215	9,200	9,200	10,860	1,660	18.0%
3010 Prs Prp Tax Relief Act (PPTRA)	9,138,457	8,760,458	8,737,103	8,741,680	8,741,680	8,741,680	-	0.0%
9999 Local Aid to Commonwealth	-	-	-	-	-	(190,660)	(190,660)	100.0%
Subtotal	<u>9,236,306</u>	<u>8,863,897</u>	<u>8,841,086</u>	<u>8,765,880</u>	<u>8,765,880</u>	<u>8,576,880</u>	<u>(189,000)</u>	<u>-2.2%</u>

General Fund Revenues

	FY2006 Actual <u>Revenues</u>	FY2007 Actual <u>Revenues</u>	FY2008 Actual <u>Revenues</u>	FY2009 Original <u>Revenues</u>	FY2009 Estimated <u>Revenues</u>	FY2010 Proposed <u>Revenues</u>	\$ <u>Change</u>	% <u>Change</u>
30323 State Shared Expenses								
1010 Cmnw Attny Salary	406,311	437,373	455,326	451,978	451,978	409,058	(42,920)	-9.5%
1020 Cmnw Attny Office Exp	7,465	4,518	5,159	-	-	-	-	0.0%
1050 Cmnw Attny Fringe	46,580	58,940	62,845	64,181	64,181	58,128	(6,053)	-9.4%
1060 Cmnw Attny Equip	5,310	9,738	-	-	-	-	-	0.0%
3010 Comm Rev Salary	161,846	177,889	194,155	191,550	191,550	168,886	(22,664)	-11.8%
3020 Comm Rev Off Exp/Mileage	587	587	587	-	-	-	-	0.0%
3050 Comm Rev Fringe	17,785	23,077	25,835	22,389	22,389	19,982	(2,407)	-10.8%
3060 Comm Rev Equip	-	926	-	-	-	-	-	0.0%
4010 Treas Salary	149,423	160,965	166,169	163,026	163,026	144,899	(18,127)	-11.1%
4020 Treas Off Exp/Mileage	3,337	-	685	-	-	-	-	0.0%
4050 Treas Fringe	16,810	21,482	22,930	18,666	18,666	16,667	(1,999)	-10.7%
4060 Treas Equip	410	2,267	-	-	-	-	-	0.0%
5010 Medical Examiner	300	60	-	150	150	-	(150)	-100.0%
6010 Registrar Salary	56,263	58,776	56,936	52,220	52,220	48,625	(3,595)	-6.9%
6011 Pres Primary 02-2004	-	-	17,645	-	-	-	-	0.0%
7010 Sheriff Salary	2,090,036	2,195,878	2,289,893	2,234,843	2,234,843	2,039,261	(195,582)	-8.8%
7050 Sheriff Fringe	240,735	302,759	323,044	316,393	316,393	289,779	(26,614)	-8.4%
7060 Sheriff Equip	2,108	-	-	-	-	-	-	0.0%
9010 Circuit Court Salary	350,464	365,053	401,014	393,809	393,809	360,413	(33,396)	-8.5%
9022 Cir Ct Equipment	43,176	77,043	53,026	-	25,343	-	-	0.0%
9030 Circuit Court Fringe	13,186	16,511	18,550	18,638	18,638	17,070	(1,568)	-8.4%
Subtotal	<u>3,612,132</u>	<u>3,913,842</u>	<u>4,093,799</u>	<u>3,927,843</u>	<u>3,953,186</u>	<u>3,572,768</u>	<u>(355,075)</u>	<u>-9.0%</u>
30324 State Categorical Aid								
1760 VJCCA	76,421	76,421	74,511	76,421	76,421	71,442	(4,979)	-6.5%
1999 Circuit Court Salaries	-	-	1,500	-	5,502	-	-	0.0%
3160 VA Supreme Court - Extradition	-	-	20,250	-	6,802	-	-	0.0%
4060 Drug Asset-Sheriff	5,932	5,018	3,772	-	1,886	-	-	0.0%
4061 Drug Asset-Com Atty	16,346	3,990	1,152	-	472	-	-	0.0%
4070 Litter Control	13,024	10,602	13,014	10,500	12,469	10,500	-	0.0%
4090 Library Grant	185,855	197,244	184,917	150,000	183,160	150,000	-	0.0%
4092 Library Filter Grant	-	-	1,768	-	-	-	-	0.0%
4100 VDH Support-Fishery	2,100	-	-	-	-	-	-	0.0%
5210 Court Service Postage	4,644	13,292	9,148	9,500	9,500	9,500	-	0.0%
8000 Wireless E-911 Servs	122,447	275,765	234,526	120,000	120,000	120,000	-	0.0%
8908 FEMA-Trop Storm Ernesto	-	23,420	12,504	-	-	-	-	0.0%
9570 FEMA-Hazard Mitigation Grant	-	7,437	-	-	-	-	-	0.0%
9585 VDEM HRMP CRS Flood Aware	-	-	309	-	-	-	-	0.0%
Subtotal	<u>426,769</u>	<u>613,189</u>	<u>557,371</u>	<u>366,421</u>	<u>416,212</u>	<u>361,442</u>	<u>(4,979)</u>	<u>-1.4%</u>
30326 State Grants								
2200 Four for Life	44,935	47,436	52,272	52,000	52,000	52,000	-	0.0%
2220 Fire Protection	127,545	136,551	148,404	148,404	153,202	153,202	4,798	3.2%
2220-001 Fire Prog Media Training	10,000	-	-	-	-	-	-	0.0%
2220-002 Fire Prog Training Mini-Grant	-	-	9,396	-	-	-	-	0.0%
2235 CARE/DMV Grant	-	-	-	-	289	-	-	0.0%
2236 DMV Animal Sterilizatn	-	-	1,214	-	-	-	-	0.0%
2263 Res Sqd Assist	-	40,704	-	-	-	-	-	0.0%
2273 VDH-Get Alarmed Grant	-	1,885	-	-	-	-	-	0.0%
2280 Emg Svc Radiolog	25,000	25,000	25,000	25,000	25,000	25,000	-	0.0%
3340 DCJS Victim/Witness	93,008	93,009	93,009	93,008	93,008	85,568	(7,440)	-8.0%
3341 DCJS Domestic Violence	25,413	24,762	22,905	21,048	21,048	21,048	-	0.0%
3500 Emergency Home Repair	5,509	9,708	5,509	5,510	7,943	5,510	-	0.0%
3501 VIDA Grant	3,800	850	-	-	-	-	-	0.0%
3502 Access Rehab Prog	7,311	5,000	5,000	-	2,500	-	-	0.0%
3505 VHDA/Access Rent	-	-	970	-	-	-	-	0.0%
3506 HCVP Admin Fee Support	-	9,787	-	-	-	-	-	0.0%
3700 VA Comm of Arts	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%
5010-001 FSS Enroll Challenge Grant	-	-	7,000	-	-	-	-	0.0%
9523 DCJS - Triad Crime Prevent	-	-	2,418	-	-	-	-	0.0%
9726 Phillip Morris Gov't Opp Grant	-	320,000	-	-	-	-	-	0.0%
Subtotal	<u>347,521</u>	<u>719,692</u>	<u>378,097</u>	<u>349,970</u>	<u>359,990</u>	<u>347,328</u>	<u>(2,642)</u>	<u>-0.8%</u>
Total State	<u>13,622,728</u>	<u>14,110,620</u>	<u>13,870,353</u>	<u>13,410,114</u>	<u>13,495,268</u>	<u>12,858,418</u>	<u>(551,696)</u>	<u>-4.1%</u>

General Fund Revenues

	FY2006 Actual <u>Revenues</u>	FY2007 Actual <u>Revenues</u>	FY2008 Actual <u>Revenues</u>	FY2009 Original <u>Revenues</u>	FY2009 Estimated <u>Revenues</u>	FY2010 Proposed <u>Revenues</u>	\$ <u>Change</u>	% <u>Change</u>
Revenue from the Federal Government								
30331 Federal Paid in Lieu of Tax								
1010 PILT	5,770	5,740	5,647	5,000	5,000	8,000	3,000	60.0%
Subtotal	<u>5,770</u>	<u>5,740</u>	<u>5,647</u>	<u>5,000</u>	<u>5,000</u>	<u>8,000</u>	<u>3,000</u>	60.0%
30333 Federal Categorical Aid								
1000 Prior Year - Federal	-	24	-	-	-	-	-	0.0%
1011 Criminal Alien Asst Program	4,763	-	15,191	-	6,681	-	-	0.0%
1500 Housing Assistance Vouchers	114,705	129,316	144,734	133,438	133,438	133,438	-	0.0%
2001 DMV-Safety Town Grant	1,000	1,307	-	-	-	-	-	0.0%
2272 VDH Home Safe Home Grant	14,551	-	-	-	-	-	-	0.0%
3400 DHS-Safety Trailer	-	38,500	-	-	-	-	-	0.0%
3412 DMV-Sheriff Grants	14,213	23,597	10,860	-	7,800	-	-	0.0%
3413 DMV-Sheriff Grants	-	-	18,804	-	22,000	-	-	0.0%
4045 DEA Overtime	13,473	15,847	14,769	-	16,329	-	-	0.0%
4046 DEA WAR	28,964	26,093	-	-	-	-	-	0.0%
4050 Bulletproof Vest Ptrnship	-	5,399	8,435	-	9,315	-	-	0.0%
4060 Drug Asset - Sheriff	91,394	35,721	10,238	-	1,510	-	-	0.0%
4061 Drug Asset - Crmnw Attny	-	1,235	460	-	403	-	-	0.0%
4100 Sheriff-BJA Grant	-	33,339	9,661	-	-	-	-	0.0%
4110 Sheriff-COPS Grant	96,696	6,924	-	-	-	-	-	0.0%
5010 VHDA FSS Coord Fund	37,696	28,604	38,455	-	-	-	-	0.0%
6000 Soc Svcs Cap Reimb	61,625	70,803	75,968	-	-	-	-	0.0%
7000 HAVA Grant	-	65,719	-	-	-	-	-	0.0%
8010 Civil Defense Salary	45,529	22,764	45,529	22,500	22,500	22,500	-	0.0%
8400 Library E-Rate	9,810	9,106	2,711	-	-	-	-	0.0%
8908 FEMA-Trop Storm Ernesto	-	112,952	60,179	-	-	-	-	0.0%
9001 VW-PTEAP Grant	-	-	26,883	-	-	-	-	0.0%
9523 DCJS Grants	20,250	-	-	-	-	-	-	0.0%
9570 FEMA Hazard Mit	-	24,250	-	-	-	-	-	0.0%
9572 FEMA-Urban Search & Rescue	17,155	4,266	2,517	-	-	-	-	0.0%
9574 DOJ Equipment	197,610	82,415	-	-	-	-	-	0.0%
9580 VDEM-Citizen Corps	-	-	2,400	-	-	-	-	0.0%
9581 FEMA-Fire Act Grant	135,485	-	-	-	-	-	-	0.0%
9582 VDEM-HS Citizen Corps Grant	-	7,600	-	-	-	-	-	0.0%
9583 DHS-Buffer Zone Grant	24,924	-	-	-	-	-	-	0.0%
9584 VDH Cities Read Grant	-	-	8,496	-	-	-	-	0.0%
9585 VDEM HRMP CRS Flood Aware	-	-	1,006	-	-	-	-	0.0%
9586 2006/07 Safety & Sec Plan	-	-	10,000	-	-	-	-	0.0%
9587 Disaster Recovery	597,082	115,370	-	-	-	-	-	0.0%
9588 DHS Interoperability Grant	-	148,680	-	-	-	-	-	0.0%
9589 VDH Pandemic Infl Shelter	-	-	-	-	18,000	-	-	0.0%
9592 SHSP Hazmat	-	-	-	-	30,000	-	-	0.0%
Subtotal	<u>1,534,525</u>	<u>1,002,231</u>	<u>507,296</u>	<u>155,938</u>	<u>267,976</u>	<u>155,938</u>	<u>-</u>	0.0%
Total Federal	<u>1,540,295</u>	<u>1,007,971</u>	<u>512,943</u>	<u>160,938</u>	<u>272,976</u>	<u>163,938</u>	<u>3,000</u>	1.9%
Other Financing Sources								
30341 Non-Revenue Receipts								
1010 Insurance Recovery	30,466	36,055	22,559	-	13,063	-	-	0.0%
Subtotal	<u>30,466</u>	<u>36,055</u>	<u>22,559</u>	<u>-</u>	<u>13,063</u>	<u>-</u>	<u>-</u>	0.0%
30351 Transfer from Other Funds								
1010 Trnf/Grounds Maintenance	1,020,270	1,149,583	1,156,488	1,136,782	1,136,782	1,129,722	(7,060)	-0.6%
1011-208 Trnf/Undesignated FB	942,897	100,246	234,853	-	-	-	-	0.0%
1012 Trnf/Law Enforcement	219,904	217,649	249,015	300,000	300,000	290,000	(10,000)	-3.3%
1016 Trnf/Schools Video Svc	59,016	85,548	82,898	147,970	147,970	82,630	(65,340)	-44.2%
1018 Trnf/Radio Maintenance	-	-	85,720	85,720	85,720	85,720	-	0.0%
1050 Trnf/Schools YE	218,143	264,006	189,113	-	-	-	-	0.0%
1054 Trnf/Schools YE	118,359	110,461	180,075	-	-	-	-	0.0%
1063 Trnf/CDA Special Revenue Fd	-	-	82,832	-	-	150,000	150,000	100.0%
1063-001 Trnf/CDA Special Revenue Fd	-	-	250,000	250,000	250,000	250,000	-	0.0%
1079 Trnf/Capital Reserve	-	2,500,000	-	-	-	-	-	0.0%
Subtotal	<u>2,578,589</u>	<u>4,427,493</u>	<u>2,510,994</u>	<u>1,920,472</u>	<u>1,920,472</u>	<u>1,988,072</u>	<u>67,600</u>	3.5%
Total Other Sources	<u>2,609,055</u>	<u>4,463,548</u>	<u>2,533,553</u>	<u>1,920,472</u>	<u>1,933,535</u>	<u>1,988,072</u>	<u>67,600</u>	3.5%
General Fund Total	<u>\$ 110,535,132</u>	<u>\$ 121,664,948</u>	<u>\$ 125,029,267</u>	<u>\$ 129,560,380</u>	<u>\$ 129,836,284</u>	<u>\$ 124,997,660</u>	<u>\$ (4,562,720)</u>	-3.5%

GENERAL FUND REVENUES

General Property Taxes

The County levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of January 1, based on the estimated market value of the property, with semiannual payments due June 5 and December 5. All real estate property is assessed biennially.

The County levies personal property taxes on motor vehicles and tangible personal business property. These levies are made each year as of January 1, with semiannual payments due June 5 and December 5.

	FY2009	FY2010	Dollar	Percentage
	<u>Original</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
Real Estate	\$ 59,576,239	\$ 58,641,500	\$ (934,739)	-1.6%
Public Service	2,600,000	2,760,000	160,000	6.2%
Personal Property	13,347,400	12,686,500	(660,900)	-5.0%
Mobile Homes	23,000	25,600	2,600	11.3%
Machinery & Tools	2,000,000	2,200,000	200,000	10.0%
Boats	28,000	35,000	7,000	25.0%
Penalties	375,000	375,000	-	0.0%
Interest	150,000	150,000	-	0.0%
Total	<u>\$ 78,099,639</u>	<u>\$ 76,873,600</u>	<u>\$ (1,226,039)</u>	-1.6%

FY2010 Budget Comments

Fiscal year 2010 is not a general reassessment year and therefore changes reflected in the real estate taxes come from a decline in construction activity in the County. The downturn in the economy has had a negative impact on the number of permits issued for new construction and thus the number of supplemental assessments added to the tax rolls. Public Service Corporation tax revenue is projected to increase based on the 2008 assessment. The Virginia Department of Taxation bases its assessment of public service corporations on the sales ratio analysis it performs on the prior year's assessment data compared to current sales data. Personal Property taxes on vehicles are down due to the age of vehicles in the County and the fact that fewer new vehicles are being purchased in today's slow economy. Finally, taxes on Machinery & Tools are expected to increase significantly due to the complete retrofit of the Phillip Morris Plant in York County.

Other Local Taxes

Sales Tax

The State collects a five percent (5%) sales tax from retailers and distributes one percent (1%) of this amount to the County monthly.

Lodging Tax

The transient occupancy tax of five percent (5%) is paid for any room rented on a short-term basis. These revenues are generated primarily by hotels and motels within the County. Sixty percent (60%) of the revenues collected are earmarked for tourism activities. This tax is collected monthly.

Meals Tax

A four percent (4%) tax is levied on prepared food and beverages sold for human consumption in the County. This tax is collected monthly.

Occupational Licenses

The County requires all persons conducting any business, profession, trade, or occupation to have a license. The Commissioner of the Revenue computes the amount of license tax and after payment to the Treasurer, the license is issued.

Utility Consumption Taxes

In lieu of the local business license tax levied on corporations furnishing heat, light or power by means of electricity and/or natural gas, Section 58.1-2900 and Section 58.1-2904 of the Code of Virginia imposes a tax on consumers of electricity and natural gas in the state based on kilowatt hours or volume of gas delivered. This tax is collected monthly.

Communications Sales Tax

This tax represents a sales and use tax on communication services in the amount of 5% of the sales price of each communications service and replaces the cable franchise tax and the \$2.18 charge per month for enhanced E-911 service for each line provided by a telephone company.

Other Local Taxes

Other local taxes include an annual vehicle registration fee on every motor vehicle, trailer, and semi-trailer garaged, stored or parked in the County. Fees range from \$15.00 for motorcycles to \$23.00 for passenger cars. Also included in other local taxes is the bank franchise tax, imposed on banks located within the County, based on their net capital and the recordation tax for each taxable instrument recorded in the County.

	FY2009	FY2010	Dollar	Percentage
	<u>Original</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
Local Sales Tax	\$ 10,626,357	\$ 9,000,000	\$ (1,626,357)	-15.3%
Lodging Tax	3,044,382	2,900,000	(144,382)	-4.7%
Meals Tax	5,867,468	5,000,000	(867,468)	-14.8%
Occupational Licenses	6,180,000	6,117,000	(63,000)	-1.0%
Utility Consumption Tax	270,000	262,000	(8,000)	-3.0%
Communications Sales Tax	1,421,572	1,515,000	93,428	6.6%
Motor Vehicle License	1,365,100	1,278,100	(87,000)	-6.4%
Bank Franchise Tax	136,000	136,000	-	0.0%
Recordation Tax	1,916,000	1,525,000	(391,000)	-20.4%
Rental Tax	99,000	101,560	2,560	2.6%
Total	<u>\$ 30,925,879</u>	<u>\$ 27,834,660</u>	<u>\$ (3,091,219)</u>	-10.0%

FY2010 Budget Comments

The downturn in the local economy has been felt the deepest in the area of local sales, meals and lodging taxes.

Revenues in each of these areas are expected to be down sharply. In addition, while indicators to date are that home sales prices are remaining steady, the homes are staying on the market much longer than they had in the past couple years. This has led to a sharp reduction in the collection of recordation tax revenue.

Permits, Fees and Regulatory Licenses

Permits, inspections, and fees on construction and alterations of all buildings are required by the County. Permits include building, electrical, plumbing and mechanical. Other licenses and fees include dog licenses and fees for zoning, plan review, land transfers, plat and land use.

	<u>FY2009 Original</u>	<u>FY2010 Proposed</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
Inspection Fees	\$ 865,688	\$ 519,150	\$ (346,538)	-40.0%
Permits, Fees & Licenses	99,200	73,100	(26,100)	-26.3%
Total	<u>\$ 964,888</u>	<u>\$ 592,250</u>	<u>\$ (372,638)</u>	-38.6%

FY2010 Budget Comments

As already noted, the slower economy has resulted in significantly fewer applications for construction permits and inspections.

Fines and Forfeitures

The County imposes fines on individuals charged with violations of County ordinances. These include court and parking fines and court assessments.

	<u>FY2009 Original</u>	<u>FY2010 Proposed</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
Fines & Forfeitures	\$ 326,350	\$ 323,250	\$ (3,100)	-1.0%

FY2010 Budget Comments

There are no significant changes anticipated.

Use of Money and Property

Use of Money

The County Treasurer uses an aggressive cash management program investing temporarily idle funds in repurchase agreements and other instruments secured or collateralized by government securities.

Use of Property

The County receives revenue from the rental of its facilities, such as for the Human Services building and communication towers, as well as the sale of surplus property.

	FY2009	FY2010	Dollar	Percentage
	<u>Original</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
Use of Money	\$ 1,000,000	\$ 600,000	\$ (400,000)	-40.0%
Use of Property	374,200	370,200	(4,000)	-1.1%
	<u>\$ 1,374,200</u>	<u>\$ 970,200</u>	<u>\$ (404,000)</u>	<u>-29.4%</u>

FY2010 Budget Comments

Use of money (interest earnings) shows a significant decrease due to the uncertain economy and the declining interest rates.

Charges for Services

The County collects revenues for services exclusive of enterprise fund activities. These include fees charged by the Clerk of Court, Commonwealth's Attorney, Sheriff, Parks & Recreation activities, Library services, Computer Support, and the Freedom of Information Act requests.

	FY2009	FY2010	Dollar	Percentage
	<u>Original</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
Excess Fees of Clerk of Court	\$ 375,600	\$ 325,600	\$ (50,000)	-13.3%
Commonwealth's Attorney	11,600	7,000	(4,600)	-39.7%
Law Enforcement	105,500	105,500	-	0.0%
Medic Transport Fee Recovery	-	750,000	750,000	100.0%
Parks & Recreation	854,225	1,177,730	323,505	37.9%
Library Fines & Fees	90,500	64,700	(25,800)	-28.5%
Computer Support	15,000	15,000	-	0.0%
Other	950	550	(400)	-42.1%
Total	<u>\$ 1,453,375</u>	<u>\$ 2,446,080</u>	<u>\$ 992,705</u>	<u>68.3%</u>

FY2010 Budget Comments

The decrease in the Excess Fees Clerk of Court is due to a significant reduction in the number of real estate sales and refinancings in the County. The Medic Transport Fee Recovery is a new source of revenue proposed for 2010. Most of this revenue will be collected from third party payers with some coming from billings to the patients. If adopted, the program will be implemented mid-year; the projection represents a 6-month period. Charges in Parks & Recreation are projected to increase from concession sales with the full year operation of the York County Sports Complex.

Fiscal Agent Fees & Administration

The County is the fiscal agent for various agencies such as the Colonial Services Board and the Colonial Group Home Commission. The County receives a fee of one percent (1%) of their non-capital expenditures for providing this service. Additionally, administrative costs are recovered from the County's enterprise funds. These recoveries are reported in this category.

	FY2009	FY2010	Dollar	Percentage
	<u>Original</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
Fiscal Agent Fees	\$ 145,000	\$ 145,000	\$ -	0.0%

FY2010 Budget Comments

Fiscal agent fees are projected to be level.

Miscellaneous

Miscellaneous revenue represents receipts from prior year refunds, returned checks, administrative fees, and other miscellaneous revenues.

	<u>FY2009</u> <u>Original</u>	<u>FY2010</u> <u>Proposed</u>	<u>Dollar</u> <u>Change</u>	<u>Percentage</u> <u>Change</u>
Miscellaneous	\$ 141,125	\$ 87,500	\$ (53,625)	-38.0%

FY2010 Budget Comments

The decrease is attributable to a reduction in administrative fees collected on delinquent accounts.

Recovered Costs

The County is reimbursed for costs associated with court services, streetlights and the York-Poquoson E911 center.

	<u>FY2009</u> <u>Original</u>	<u>FY2010</u> <u>Proposed</u>	<u>Dollar</u> <u>Change</u>	<u>Percentage</u> <u>Change</u>
Poquoson Shared Costs	\$ 306,900	\$ 383,192	\$ 76,292	24.9%
Streetlight Program	35,000	35,000	-	0.0%
Poquoson 911	<u>296,500</u>	<u>296,500</u>	<u>-</u>	100.0%
Total	<u>\$ 638,400</u>	<u>\$ 714,692</u>	<u>\$ 76,292</u>	12.0%

FY2010 Budget Comments

The Poquoson Shared Costs reflects an increase in the costs of operating the joint court system.

Revenue from the State - Non-Categorical Aid

The County receives a share of certain revenues collected by the State. These revenues include Mobile Home Taxes, Rolling Stock Taxes and the Personal Property Tax Relief Act (PPTRA). A brief description of these revenues is below.

Mobile Home Taxes

Under the Motor Vehicle Sales and Use Tax Act, a tax is levied on the sale or use of mobile homes. Taxes collected on mobile homes are determined by the application of three percent (3%) of the sales price of each mobile home sold in Virginia and/or used or stored for use in Virginia. The monies collected are distributed to the local government where the mobile home is situated as a dwelling. (Section 58.1-2400 and 2402 of the Code of Virginia)

Rolling Stock Taxes

Under the Taxation of Public Service Corporations, a tax is levied on the assessed value of rolling stock, which is apportioned to localities based on the percentage of lane and railroad miles traveled (or valued by fair market) within the locality to the amount traveled (or valued by fair market) within Virginia. Each local government is entitled to a fraction of the revenue derived of the total rolling stock assessment. (Section 58.1-2658 and 2658.1 of the Code of Virginia)

Personal Property Tax Relief Act (PPTRA)

The State has converted PPTRA from a vehicle-based entitlement program to a block grant program with a state-wide cap on disbursements to local governments.

	<u>FY2009</u> <u>Original</u>	<u>FY2010</u> <u>Proposed</u>	<u>Dollar</u> <u>Change</u>	<u>Percentage</u> <u>Change</u>
Mobile Home	\$ 15,000	\$ 15,000	\$ -	0.0%
Rolling Stock	9,200	10,860	1,660	18.0%
Personal Property Tax Relief Act (PPTRA)	8,741,680	8,741,680	-	0.0%
Local Aid to Commonwealth	-	(190,660)	(190,660)	100.0%
Total	<u>\$ 8,765,880</u>	<u>\$ 8,576,880</u>	<u>\$ (189,000)</u>	-2.2%

FY2010 Budget Comments

In FY2009 and FY2010, the State eliminated the Alcoholic Beverage Control (ABC) and Wine Profits paid to localities. Under the Alcoholic Beverage Control Act, two-thirds of all net profits in excess of \$187,500 per quarter was to be distributed to local governments quarterly based on their population according to the preceding United States census (section 4.1-117 of the Code of Virginia). Also under the Act, there is a 40¢ tax on each liter of wine sold and forty-four percent (44%) of the amount derived from the liter tax was to be transferred to local governments based on their population (section 4.1-234 and 235 of the Code of Virginia).

When it passed the State budget bill at the close of the 2008 session, the General Assembly included \$50 million to be paid by the local governments over a two-year period. This represented a reduction of State aid and is reflected as such. The \$190,660 contra-revenue reflected above is York County's second year commitment and will be returned to the Commonwealth in a lump sum in January 2010.

Revenue from the State - Shared Expenses

The County receives revenues for the State's share of expenditures in joint activities. These include the Commonwealth's Attorney, Commissioner of the Revenue, Treasurer, Medical Examiner, Registrar, Sheriff and Clerk of Court.

	FY2009	FY2010	Dollar	Percentage
	<u>Original</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
Commonwealth's Attorney	\$ 516,159	\$ 467,186	\$ (48,973)	-9.5%
Commissioner of the Revenue	213,939	188,868	(25,071)	-11.7%
Treasurer	181,692	161,566	(20,126)	-11.1%
Medical Examiner	150	-	(150)	-100.0%
General Registrar	52,220	48,625	(3,595)	-6.9%
Sheriff	2,551,236	2,329,040	(222,196)	-8.7%
Clerk of Court	412,447	377,483	(34,964)	-8.5%
Total	<u>\$ 3,927,843</u>	<u>\$ 3,572,768</u>	<u>\$ (355,075)</u>	-9.0%

FY2010 Budget Comments

The Governor's budget includes reductions ranging from 7% to 10%. This estimate is subject to change prior to the State adopting its budget later this year.

Revenue from the State - Categorical Aid

The County receives revenues from the State designated for specific uses. These revenues include amounts received for the Colonial Group Home Commission, the library and for wireless E-911 calls.

	FY2009	FY2010	Dollar	Percentage
	<u>Original</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
VJCCA	\$ 76,421	\$ 71,442	\$ (4,979)	-6.5%
Litter Control	10,500	10,500	-	0.0%
Library Grant	150,000	150,000	-	0.0%
Court Service Postage	9,500	9,500	-	0.0%
Wireless E-911	120,000	120,000	-	0.0%
Total	<u>\$ 366,421</u>	<u>\$ 361,442</u>	<u>\$ (4,979)</u>	-1.4%

FY2010 Budget Comments

The State is projected to decrease the VJCCA funding in FY2010.

Revenue from the State - Grants

The County is awarded grants from various State departments for specific uses. These awards include, but are not limited to, grants from the Department of Health, Department of Fire Programs, Department of Criminal Justice Services (DCJS), and the Department of Housing and Community Development (included in Miscellaneous).

	FY2009	FY2010	Dollar	Percentage
	<u>Original</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
Four for Life	\$ 52,000	\$ 52,000	\$ -	0.0%
Fire Protection	148,404	153,202	4,798	3.2%
Emergency Service	25,000	25,000	-	0.0%
DCJS Victim/Witness	93,008	85,568	(7,440)	-8.0%
DCJS Domestic Violence	21,048	21,048	-	0.0%
Miscellaneous	10,510	10,510	-	0.0%
Total	\$ 349,970	\$ 347,328	\$ (2,642)	-0.8%

FY2010 Budget Comments

The changes in this area reflect the anticipated amounts from the State.

Revenue from the Federal Government

Payment in Lieu of Taxes

The County imposes a service charge upon real estate that is exempt from property taxation.

	FY2009	FY2010	Dollar	Percentage
	<u>Original</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
Payment in Lieu of Taxes	\$ 5,000	\$ 8,000	\$ 3,000	60.0%
Housing Assist. Vouchers	133,438	133,438	-	0.0%
Civil Defense	22,500	22,500	-	0.0%
Total	\$ 160,938	\$ 163,938	\$ 3,000	1.9%

FY2010 Budget Comments

Payments in lieu of taxes are projected to increase based on correspondence received from the Federal Government.

Other Financing Sources

Transfers from Other Funds

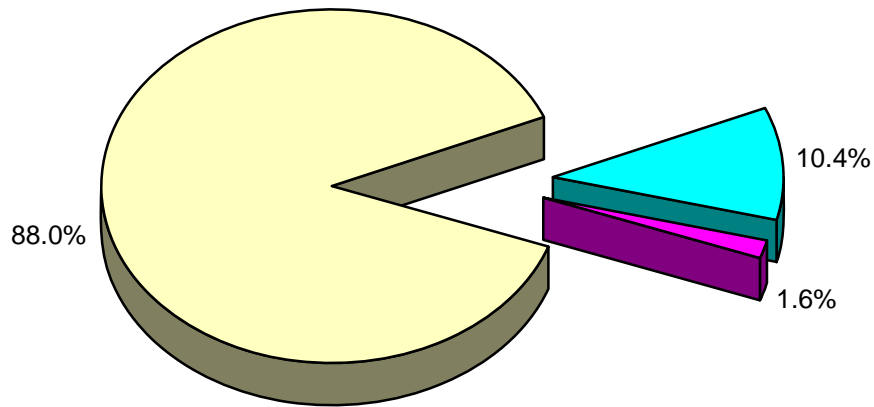
The School Division has contracted with the County to maintain the school grounds and athletic fields, for video services operations, and for a portion of the emergency radio system maintenance contract, and with the Sheriff's Office for School Resource Officers at each high school. Transfers from the Marquis Community Development Authority Special Revenue Account for services provided to the facilities in the project area and for the base real estate portion of taxes are also reflected within this category.

	FY2009	FY2010	Dollar	Percentage
	<u>Original</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
School Transfers	\$ 1,670,472	\$ 1,588,072	\$ (82,400)	-4.9%
CDA Transfers	250,000	400,000	150,000	60.0%
Total	\$ 1,920,472	\$ 1,988,072	\$ 67,600	3.5%

FY2010 Budget Comments

Payments from the School Division for services provided by the County reflect a decrease due to the County's expenditure reductions and one-time capital purchases in FY2009. The increase from the CDA reflects the real estate taxes on the property prior to development. All tax payments are initially deposited into the CDA Special Revenue Account; the base real estate taxes do not constitute incremental revenue and therefore, is transferred back to the County.

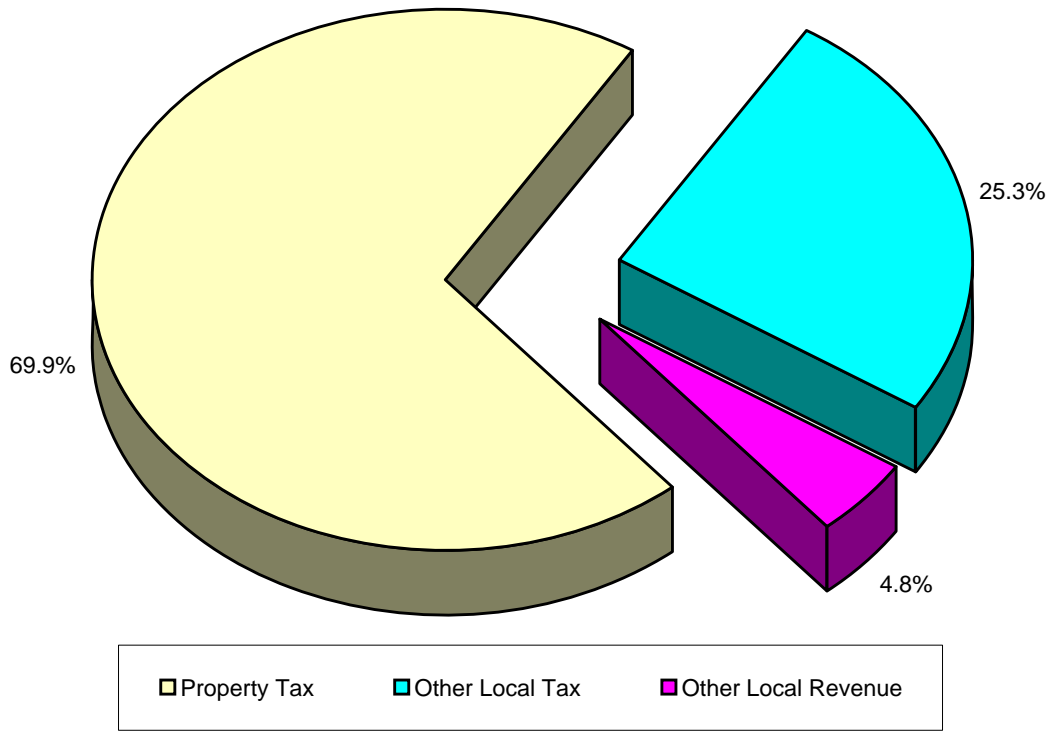
GENERAL FUND REVENUES FY2010 - BY SOURCE



Local Revenues
 State/Federal Revenues
 Other Revenues

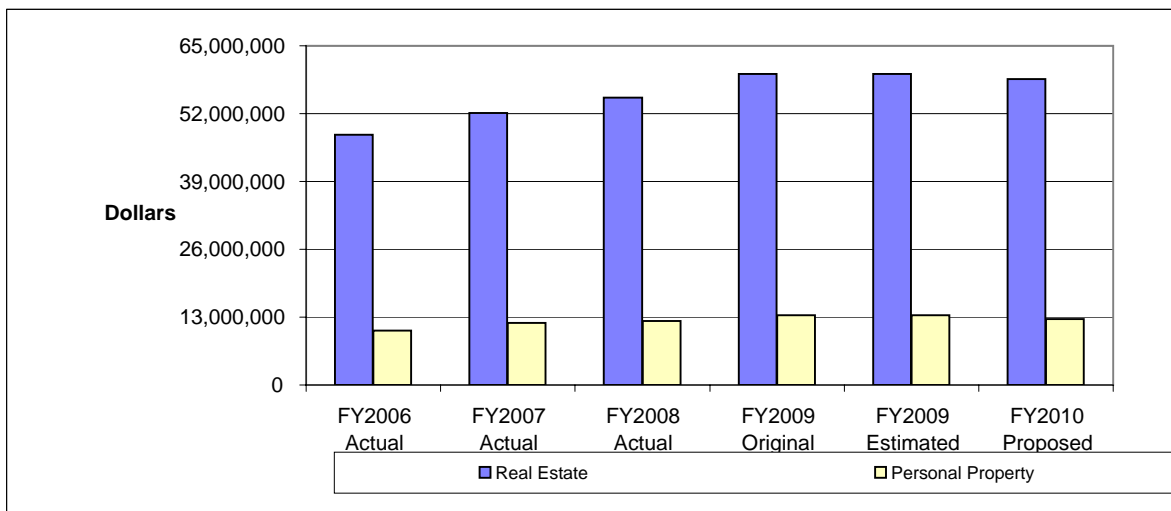
<u>Source</u>	<u>FY2009 Original</u>	<u>FY2010 Proposed</u>	<u>Dollar Change</u>
Local Revenues	114,068,856	109,987,232	(4,081,624)
State/Federal Revenues	13,571,052	13,022,356	(548,696)
Other Revenues	1,920,472	1,988,072	67,600
	<u>129,560,380</u>	<u>124,997,660</u>	<u>(4,562,720)</u>

GENERAL FUND LOCAL REVENUES FY2010 - BY SOURCE



<u>Source</u>	<u>FY2009 Original</u>	<u>FY2010 Proposed</u>	<u>Dollar Change</u>
Property Tax	78,099,639	76,873,600	(1,226,039)
Other Local Tax	30,925,879	27,834,660	(3,091,219)
Other Local Revenue	5,043,338	5,278,972	235,634
	<u>114,068,856</u>	<u>109,987,232</u>	<u>(4,081,624)</u>

**General Fund
Major Local Revenue Trends
Real Estate and Personal Property**



Real Estate

All real estate property is assessed biennially. York County's tax year is on a calendar year basis. The significant revenue growth in FY2006, FY2007 and FY2008 was due to reassessments and strong growth in the commercial tax base. In FY2007 and FY2009, there were reductions in the tax rate of twelve-cents and four-cents respectively. Both rate changes offset a majority of the increase in the market values of property per the reassessments. Fiscal year 2010 is not a reassessment year. The revenue decrease is a result of slower economic times and less new construction and permit activity.

	1st half/2nd half				
	FY2006	FY2007	FY2008	FY2009	FY2010
Tax Rate per \$100	\$0.8175/\$0.6975	\$ 0.6975	\$0.6975/\$0.6575	\$ 0.6575	\$ 0.6575

Note: Only one tax rate is shown if there was no change between the first and second half of the calendar year.

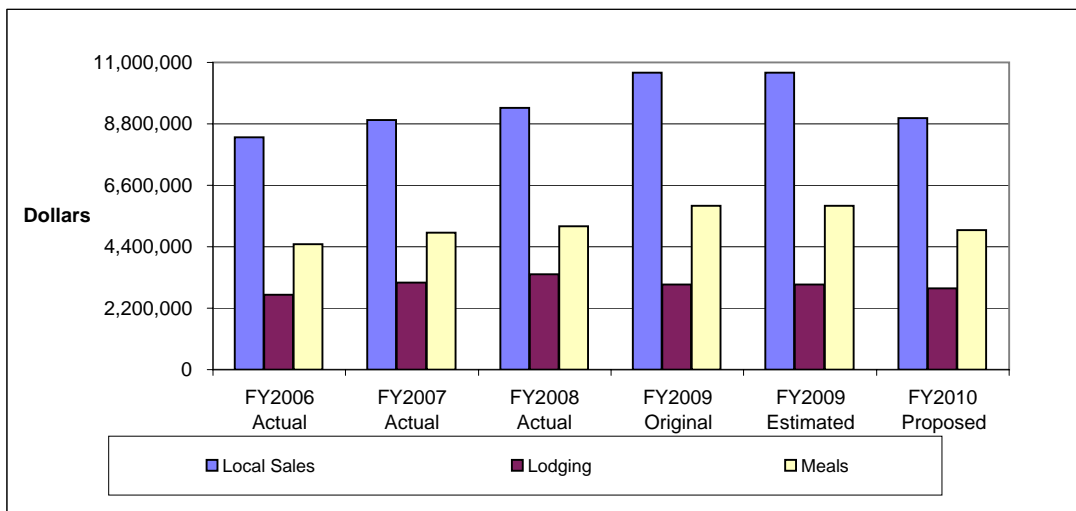
Personal Property

Personal property is valued on an annual basis and the revenue stream has grown due to growth in the tax base. The State offers tax relief for qualifying vehicles. The amount of relief has begun to decline as a percentage of total personal property due to a state-wide cap on disbursements to local governments. The State revenue is budgeted as "Personal Property Tax Relief Act" and can be found on page 14 behind the General Fund tab.

	1st half/2nd half				
	FY2006	FY2007	FY2008	FY2009	FY2010
Tax Rate per \$100	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00

Note: The tax rate remained the same for the first and second half of the calendar years shown above.

**General Fund
Major Local Revenue Trends (continued)
Local Sales, Lodging and Meals**



Local Sales

The state collects a five percent (5%) sales tax from retailers and distributes one percent (1%) of this amount to the County monthly. In FY2006, the state increased sales tax from 4.5% to 5%. The revenue growth over the years is also due to the opening of several major businesses in the County. The projected reduction for FY2010 is due to the slowing economy.

Lodging

The transient occupancy tax of five percent (5%) is paid for any room rented on a short-term basis. This revenue is generated primarily by hotels and motels within the County and collected monthly. Sixty percent (60%) of the revenue collected is earmarked for tourism activities per state code. This revenue stream has grown over the years as a result of a successful marketing campaign undertaken by a regional organization primarily funded by localities within the Historic Triangle (York County, James City County and the City of Williamsburg). Also, the opening of several well-known hotel chains and the Great Wolf Lodge, a large indoor waterpark and lodging facility, has contributed to the increase in lodging revenue. A slight reduction is projected for FY2010.

Meals

A four percent (4%) tax is levied on prepared food and beverages sold for human consumption in the County. This tax is collected monthly. The revenue growth from FY2006 to FY2008 is due to the opening of several major grocery stores in the County, such as two new Wal-Marts and a Ukrops, and numerous fast food chain restaurants. For FY2010, again because of the slowing economy, a reduction is programmed.

**General Fund
Expenditure Summary
Total Personnel and Non-Personnel Costs**

Activity Title	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget	\$ Change	% Change
General Administration								
10111 Board of Supervisors	\$ 282,207	\$ 282,702	\$ 289,804	\$ 314,054	\$ 318,330	\$ 305,700	\$ (8,354)	-2.7%
10121 County Administration	332,056	357,213	378,892	422,126	431,436	420,297	(1,829)	-0.4%
10122 Public Info/Comm Relations	268,680	246,171	165,802	262,731	262,731	237,874	(24,857)	-9.5%
10123 Video Services	250,051	326,420	322,760	364,337	364,337	342,434	(21,903)	-6.0%
10124 County Attorney	326,012	363,873	397,429	394,020	400,831	382,214	(11,806)	-3.0%
10131 General Registrar's Office	170,378	185,072	203,313	238,148	238,148	214,973	(23,175)	-9.7%
10132 Electoral Board	57,661	111,514	83,185	101,500	101,500	64,400	(37,100)	-36.6%
Subtotal	<u>1,687,045</u>	<u>1,872,965</u>	<u>1,841,185</u>	<u>2,096,916</u>	<u>2,117,313</u>	<u>1,967,892</u>	<u>(129,024)</u>	<u>-6.2%</u>
Judicial Services								
20211 Circuit Court	76,876	83,658	87,416	99,249	104,751	97,560	(1,689)	-1.7%
20212 General District Court	37,493	41,310	31,530	50,100	50,100	40,230	(9,870)	-19.7%
20213 J & DR Court	22,749	18,959	22,542	26,587	26,587	24,520	(2,067)	-7.8%
20214 Clerk of Court	778,496	883,258	923,266	949,909	975,252	902,493	(47,416)	-5.0%
20216 Colonial Grp Home Comm	314,245	380,184	417,466	443,755	443,755	438,760	(4,995)	-1.1%
20217 Magistrate	1,229	991	899	3,000	3,000	2,850	(150)	-5.0%
20221 Commonwealth's Attny	816,594	887,463	910,276	994,435	999,146	993,198	(1,237)	-0.1%
20222 Victim-Witness	122,045	167,742	208,381	186,419	186,419	182,651	(3,768)	-2.0%
20223 Domestic Violence	46,520	53,029	43,192	48,970	45,134	47,572	(1,398)	-2.9%
Subtotal	<u>2,216,247</u>	<u>2,516,594</u>	<u>2,644,968</u>	<u>2,802,424</u>	<u>2,834,144</u>	<u>2,729,834</u>	<u>(72,590)</u>	<u>-2.6%</u>
Public Safety								
30311 Sheriff General Ops	1,153,882	1,268,547	1,362,275	1,480,075	1,490,353	1,403,490	(76,585)	-5.2%
30312 Law Enforcement	3,915,474	4,168,196	4,447,626	5,096,169	5,135,284	4,760,575	(335,594)	-6.6%
30313 Investigations	1,316,115	1,496,601	1,459,809	1,442,761	1,459,090	1,400,092	(42,669)	-3.0%
30314 Civil Ops/Crt Security	1,214,442	1,303,192	1,365,355	1,409,942	1,411,133	1,349,864	(60,078)	-4.3%
30315 Adult Corrections	2,245,475	2,372,480	2,393,458	2,697,266	2,703,947	2,695,220	(2,046)	-0.1%
30316 School Resource Offs	257,649	242,768	303,334	351,189	351,189	335,323	(15,866)	-4.5%
30320 Fire & Life Safe Adm	168,854	185,402	233,577	202,240	221,806	187,756	(14,484)	-7.2%
30321 Fire & Rescue Ops	8,423,169	8,984,990	9,797,922	10,439,727	10,447,870	10,317,056	(122,671)	-1.2%
30322 Technical Svcs & Spec Ops	530,850	581,866	545,146	639,789	639,789	573,978	(65,811)	-10.3%
30323 Prev & Community Safety	280,169	288,899	315,244	328,748	328,748	316,663	(12,085)	-3.7%
30333 Juvenile Corrections	463,715	444,070	287,558	487,900	487,900	344,000	(143,900)	-29.5%
30352 Animal Control	247,070	267,478	278,618	306,349	306,349	282,880	(23,469)	-7.7%
30355 Emergency Managemnt	257,718	330,892	230,722	289,546	337,546	252,657	(36,889)	-12.7%
30356 Emer Communications/911	1,234,533	1,284,881	1,965,002	2,178,159	2,197,829	2,129,103	(49,056)	-2.3%
30357 Radio Maintenance	179,757	163,375	270,248	724,219	724,219	1,165,606	441,387	61.0%
30358 Wireless 911 Svcs	109,283	127,191	-	-	-	-	-	0.0%
Subtotal	<u>21,998,155</u>	<u>23,510,828</u>	<u>25,255,894</u>	<u>28,074,079</u>	<u>28,243,052</u>	<u>27,514,263</u>	<u>(559,816)</u>	<u>-2.0%</u>
Environmental & Development Services								
40119 Administration	179,490	203,540	210,125	220,488	220,488	217,451	(3,037)	-1.4%
40341 Building Regulation	850,681	927,347	981,978	1,051,938	1,051,938	981,584	(70,354)	-6.7%
40421 Solid Waste Management	1,000,000	1,000,000	1,150,000	1,175,000	1,175,000	1,000,000	(175,000)	-14.9%
40446 Stormwater Maintenance	237,246	233,949	246,851	287,210	287,210	850,200	562,990	196.0%
40447 Stormwater Management	369,674	384,099	408,495	513,771	516,741	494,872	(18,899)	-3.7%
40448 Litter Control Grant	30,691	31,227	32,581	32,500	34,469	32,500	-	0.0%
40512 Mosquito Control	771,829	819,758	831,488	908,923	908,923	297,109	(611,814)	-67.3%
40813 Brd of Zoning/Sub Appeals	3,372	5,425	4,875	6,660	6,660	6,225	(435)	-6.5%
40816 Development & Compliance	679,757	743,570	721,559	854,838	854,838	774,554	(80,284)	-9.4%
40821 Wetlands Board	8,678	8,697	7,984	10,350	10,390	9,108	(1,242)	-12.0%
Subtotal	<u>4,131,418</u>	<u>4,357,612</u>	<u>4,595,936</u>	<u>5,061,678</u>	<u>5,066,657</u>	<u>4,663,603</u>	<u>(398,075)</u>	<u>-7.9%</u>

General Fund
Expenditure Summary
Total Personnel and Non-Personnel Costs

Activity Title	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget	\$ Change	% Change
Finance & Planning								
50119 Administration	190,260	202,973	197,666	243,229	243,229	223,670	(19,559)	-8.0%
50121 Computer Support Svcs	1,157,785	1,291,086	1,541,715	1,909,973	1,909,973	1,690,942	(219,031)	-11.5%
50122 Human Resources	480,366	535,073	550,109	596,984	596,984	579,630	(17,354)	-2.9%
50124 Budget & Financial Rep	272,025	300,256	347,261	371,644	403,750	421,078	49,434	13.3%
50125 Fiscal Accounting Svcs	614,117	660,558	673,829	728,683	696,577	701,151	(27,532)	-3.8%
50126 Comm of Revenue	862,159	872,886	951,166	1,100,213	1,100,213	1,024,453	(75,760)	-6.9%
50127 Treasurer	764,544	807,825	804,998	862,450	862,450	857,799	(4,651)	-0.5%
50128 Real Estate Assessment	541,430	562,671	564,510	631,600	631,600	602,433	(29,167)	-4.6%
50129 Central Purchasing	361,665	387,386	360,851	402,288	402,288	396,550	(5,738)	-1.4%
50141 Central Admin Svcs	188,539	153,017	261,066	340,456	340,456	257,435	(83,021)	-24.4%
50146 Central Insurance	278,218	301,188	379,353	385,179	385,179	384,305	(874)	-0.2%
50451 Trans Safety Comm	336	886	830	4,350	4,350	1,250	(3,100)	-71.3%
50811 Planning	347,257	358,306	368,051	395,821	395,821	385,486	(10,335)	-2.6%
50812 Planning Commission	28,556	21,626	26,321	29,100	29,100	24,900	(4,200)	-14.4%
50814 Regional Planning	48,708	50,840	51,334	53,566	53,566	51,438	(2,128)	-4.0%
50822 Conservation	8,500	8,925	9,371	9,840	9,840	9,348	(492)	-5.0%
50915 Economic Development	381,733	716,078	389,865	676,681	676,681	363,482	(313,199)	-46.3%
50920 Office of Economic Dev	314,000	334,948	348,425	394,244	394,244	379,823	(14,421)	-3.7%
Subtotal	<u>6,840,198</u>	<u>7,566,528</u>	<u>7,826,721</u>	<u>9,136,301</u>	<u>9,136,301</u>	<u>8,355,173</u>	<u>(781,128)</u>	<u>-8.6%</u>
Education & Educational Services								
60601 School Operations	37,175,901	40,298,677	42,298,677	44,736,097	44,736,097	44,736,097	-	0.0%
60603 School Debt	6,199,999	6,449,999	7,300,000	8,200,000	8,200,000	8,200,000	-	0.0%
60731 Library Services	2,090,061	2,242,423	2,354,340	2,831,860	2,874,477	2,440,648	(391,212)	-13.8%
60831 Cooperative Extension	63,397	66,349	71,053	81,575	81,575	55,155	(26,420)	-32.4%
Subtotal	<u>45,529,358</u>	<u>49,057,448</u>	<u>52,024,070</u>	<u>55,849,532</u>	<u>55,892,149</u>	<u>55,431,900</u>	<u>(417,632)</u>	<u>-0.8%</u>
Human Services								
61511 Health Services	392,022	428,040	454,367	472,608	472,608	429,937	(42,671)	-9.0%
61521 Colonial Services Brd	591,920	641,150	678,000	731,434	731,434	731,434	-	0.0%
61533 Social Services	1,142,603	1,661,423	1,755,630	2,276,129	2,276,129	2,279,803	3,674	0.2%
61535 Contributions	266,204	291,985	302,176	307,482	307,482	286,102	(21,380)	-7.0%
Subtotal	<u>2,392,749</u>	<u>3,022,598</u>	<u>3,190,173</u>	<u>3,787,653</u>	<u>3,787,653</u>	<u>3,727,276</u>	<u>(60,377)</u>	<u>-1.6%</u>
General Services								
70119 Administration	178,174	197,467	208,163	215,157	215,157	214,076	(1,081)	-0.5%
70431 Engineering & Fac Maint	1,773,921	1,947,512	2,073,967	2,349,267	2,358,980	2,285,074	(64,193)	-2.7%
70432 Facility/Utility Charges	889,645	859,123	949,142	931,775	931,775	1,085,490	153,715	16.5%
70433 Telecommunications	318,109	364,856	282,913	288,707	288,707	279,907	(8,800)	-3.1%
70434 Grounds Maint & Const	2,553,156	3,209,420	3,119,476	4,272,287	4,302,756	3,864,319	(407,968)	-9.6%
Subtotal	<u>5,713,005</u>	<u>6,578,378</u>	<u>6,633,661</u>	<u>8,057,193</u>	<u>8,097,375</u>	<u>7,728,866</u>	<u>(328,327)</u>	<u>-4.1%</u>
Community Services								
81119 Administration	235,551	242,874	251,885	288,344	288,344	267,800	(20,544)	-7.1%
81538 Special Programs	230,675	264,392	271,107	307,042	307,042	285,146	(21,896)	-7.1%
81547 Housing - Admin	165,131	220,482	208,084	221,533	221,533	214,688	(6,845)	-3.1%
81548 Housing - Rental Assist	107,405	110,597	119,757	123,731	123,731	122,308	(1,423)	-1.2%
81549 Housing - Rehabilitation	858,767	250,953	256,998	253,264	259,197	238,996	(14,268)	-5.6%
81550 Public Transportation	20,000	24,241	23,137	26,000	26,000	24,900	(1,100)	-4.2%
81712 Parks & Recreation	1,488,047	1,809,412	1,807,186	2,559,459	2,560,629	2,608,362	48,903	1.9%
81713 Tourism & Events	180,646	161,160	192,672	84,719	84,719	82,094	(2,625)	-3.1%
Subtotal	<u>3,286,222</u>	<u>3,084,111</u>	<u>3,130,826</u>	<u>3,864,092</u>	<u>3,871,195</u>	<u>3,844,294</u>	<u>(19,798)</u>	<u>-0.5%</u>
Capital Outlay & Fund Transfers								
90912 Capital Outlay & Transfers	5,547,498	5,313,040	5,254,857	7,191,126	7,191,126	5,675,809	(1,515,317)	-21.1%
Subtotal	<u>5,547,498</u>	<u>5,313,040</u>	<u>5,254,857</u>	<u>7,191,126</u>	<u>7,191,126</u>	<u>5,675,809</u>	<u>(1,515,317)</u>	<u>-21.1%</u>
Non-Departmental								
90721 Contributions	593,024	546,241	596,861	604,167	604,167	547,847	(56,320)	-9.3%
90722 2006/2007 Commemorations	8,000	-	-	-	-	-	-	0.0%
90911 Non-Departmental	204,759	200,134	312,151	1,008,590	968,523	920,903	(87,687)	-8.7%
90913 Approp Reserves	174,448	15,000	75,000	200,000	200,000	150,000	(50,000)	-25.0%
90915 Tourism Promotion	1,609,827	1,867,969	2,046,623	1,826,629	1,826,629	1,740,000	(86,629)	-4.7%
Subtotal	<u>2,590,058</u>	<u>2,629,344</u>	<u>3,030,635</u>	<u>3,639,386</u>	<u>3,599,319</u>	<u>3,358,750</u>	<u>(280,636)</u>	<u>-7.7%</u>
Totals	<u>\$ 101,931,953</u>	<u>\$ 109,509,446</u>	<u>\$ 115,428,926</u>	<u>\$ 129,560,380</u>	<u>\$ 129,836,284</u>	<u>\$ 124,997,660</u>	<u>\$(4,562,720)</u>	<u>-3.5%</u>

**General Fund
Expenditure Summary
Personnel Costs**

Activity Title	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget	\$ Change	% Change
General Administration								
10111 Board of Supervisors	\$ 126,217	\$ 131,769	\$ 135,168	\$ 141,374	\$ 145,650	\$ 151,140	\$ 9,766	6.9%
10121 County Administration	305,859	327,443	342,793	389,558	398,868	395,136	5,578	1.4%
10122 Public Info/Comm Relations	211,061	187,112	106,557	193,477	193,477	182,146	(11,331)	-5.9%
10123 Video Services	205,924	253,608	260,959	287,297	287,297	287,944	647	0.2%
10124 County Attorney	304,424	330,547	348,419	363,870	370,681	360,844	(3,026)	-0.8%
10131 General Registrar's Office	157,636	172,817	186,722	221,298	221,298	202,923	(18,375)	-8.3%
10132 Electoral Board	-	-	-	-	-	11,000	11,000	100.0%
Subtotal	<u>1,311,121</u>	<u>1,403,296</u>	<u>1,380,618</u>	<u>1,596,874</u>	<u>1,617,271</u>	<u>1,591,133</u>	<u>(5,741)</u>	<u>-0.4%</u>
Judicial Services								
20211 Circuit Court	66,750	71,932	78,030	81,304	86,806	91,275	9,971	12.3%
20212 General District Court	-	-	-	-	-	-	-	0.0%
20213 J & DR Court	-	-	-	-	-	-	-	0.0%
20214 Clerk of Court	697,768	763,340	814,694	870,459	870,459	843,318	(27,141)	-3.1%
20216 Colonial Grp Home Comm	-	-	-	-	-	-	-	0.0%
20217 Magistrate	-	-	-	-	-	-	-	0.0%
20221 Commonwealth's Attny	781,341	849,856	882,518	958,715	962,551	966,243	7,528	0.8%
20222 Victim-Witness	115,423	157,431	165,875	174,949	174,949	174,641	(308)	-0.2%
20223 Domestic Violence	44,969	51,136	39,839	46,950	43,114	45,727	(1,223)	-2.6%
Subtotal	<u>1,706,251</u>	<u>1,893,695</u>	<u>1,980,956</u>	<u>2,132,377</u>	<u>2,137,879</u>	<u>2,121,204</u>	<u>(11,173)</u>	<u>-0.5%</u>
Public Safety								
30311 Sheriff General Ops	853,721	952,241	1,075,503	1,154,825	1,154,825	1,150,125	(4,700)	-0.4%
30312 Law Enforcement	2,973,998	3,295,026	3,542,198	3,915,159	3,915,159	3,954,725	39,566	1.0%
30313 Investigations	1,114,598	1,284,611	1,220,747	1,207,101	1,223,430	1,220,992	13,891	1.2%
30314 Civil Ops/Crt Security	1,136,657	1,186,020	1,268,572	1,288,432	1,288,432	1,269,464	(18,968)	-1.5%
30315 Adult Corrections	-	-	-	-	-	-	-	0.0%
30316 School Resource Offs	234,652	241,973	257,264	281,579	281,579	278,843	(2,736)	-1.0%
30320 Fire & Life Safe Adm	139,400	153,131	160,720	167,975	167,975	169,461	1,486	0.9%
30321 Fire & Rescue Ops	7,541,959	8,118,715	8,811,951	9,330,308	9,330,308	9,408,359	78,051	0.8%
30322 Technical Svcs & Spec Ops	381,295	452,465	418,232	429,004	429,004	446,128	17,124	4.0%
30323 Prev & Community Safety	221,436	243,585	260,217	274,848	274,848	277,928	3,080	1.1%
30333 Juvenile Corrections	-	-	-	-	-	-	-	0.0%
30352 Animal Control	144,486	160,694	169,123	182,779	182,779	182,090	(689)	-0.4%
30355 Emergency Managemnt	137,642	149,129	178,756	216,326	216,326	200,216	(16,110)	-7.5%
30356 Emer Communications/911	1,075,572	1,112,145	1,554,715	1,653,525	1,673,195	1,634,329	(19,196)	-1.2%
30357 Radio Maintenance	111,349	119,792	109,873	149,464	149,464	142,564	(6,900)	-4.6%
30358 Wireless 911 Svcs	109,273	127,191	-	-	-	-	-	0.0%
Subtotal	<u>16,176,038</u>	<u>17,596,718</u>	<u>19,027,871</u>	<u>20,251,325</u>	<u>20,287,324</u>	<u>20,335,224</u>	<u>83,899</u>	<u>0.4%</u>
Environmental & Development Services								
40119 Administration	171,867	187,335	197,182	206,065	206,065	209,479	3,414	1.7%
40341 Building Regulation	725,058	814,191	857,552	920,108	920,108	881,264	(38,844)	-4.2%
40421 Solid Waste Management	-	-	-	-	-	-	-	0.0%
40446 Stormwater Maintenance	176,902	168,994	178,861	193,160	193,160	714,465	521,305	269.9%
40447 Stormwater Management	321,749	342,759	357,249	457,221	457,221	451,028	(6,193)	-1.4%
40448 Litter Control Grant	-	-	-	-	-	-	-	0.0%
40512 Mosquito Control	634,286	704,823	722,542	779,723	779,723	248,794	(530,929)	-68.1%
40813 Brd of Zoning/Sub Appeals	-	-	-	-	-	2,100	2,100	100.0%
40816 Development & Compliance	635,322	700,092	683,220	799,238	799,238	740,009	(59,229)	-7.4%
40821 Wetlands Board	-	-	-	-	-	6,000	6,000	100.0%
Subtotal	<u>2,665,184</u>	<u>2,918,194</u>	<u>2,996,606</u>	<u>3,355,515</u>	<u>3,355,515</u>	<u>3,253,139</u>	<u>(102,376)</u>	<u>-3.1%</u>

**General Fund
Expenditure Summary
Personnel Costs**

Activity Title	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget	\$ Change	% Change
Finance & Planning								
50119 Administration	165,937	181,201	172,775	208,614	208,614	197,905	(10,709)	-5.1%
50121 Computer Support Svcs	926,935	1,004,029	1,089,096	1,201,388	1,207,090	1,257,632	56,244	4.7%
50122 Human Resources	389,181	422,747	440,470	470,262	470,262	469,927	(335)	-0.1%
50124 Budget & Financial Rep	254,462	287,077	322,525	348,283	380,389	402,440	54,157	15.6%
50125 Fiscal Accounting Svcs	542,222	605,932	619,105	660,981	628,875	643,485	(17,496)	-2.7%
50126 Comm of Revenue	749,871	767,513	840,561	966,593	966,593	917,576	(49,017)	-5.1%
50127 Treasurer	587,952	623,906	632,930	680,494	680,494	686,236	5,742	0.8%
50128 Real Estate Assessment	479,495	516,313	504,968	575,984	575,984	547,050	(28,934)	-5.0%
50129 Central Purchasing	340,435	357,399	339,331	375,227	375,227	378,167	2,940	0.8%
50141 Central Admin Svcs	64,157	51,376	44,651	81,276	81,276	65,635	(15,641)	-19.2%
50146 Central Insurance	-	-	-	-	-	-	-	0.0%
50451 Trans Safety Comm	-	-	-	-	-	-	-	0.0%
50811 Planning	326,000	341,101	349,565	370,521	370,521	372,641	2,120	0.6%
50812 Planning Commission	-	-	-	-	-	9,800	9,800	100.0%
50814 Regional Planning	-	-	-	-	-	-	-	0.0%
50822 Conservation	-	-	-	-	-	-	-	0.0%
50915 Economic Development	-	-	-	-	-	-	-	0.0%
50920 Office of Economic Dev	236,630	260,415	280,375	301,715	301,715	308,327	6,612	2.2%
Subtotal	<u>5,063,277</u>	<u>5,419,009</u>	<u>5,636,352</u>	<u>6,241,338</u>	<u>6,247,040</u>	<u>6,256,821</u>	<u>15,483</u>	<u>0.3%</u>
Education & Educational Services								
60601 School Operations	-	-	-	-	-	-	-	0.0%
60603 School Debt	-	-	-	-	-	-	-	0.0%
60731 Library Services	1,310,248	1,386,797	1,457,879	1,914,415	1,914,415	1,602,651	(311,764)	-16.3%
60831 Cooperative Extension	-	-	-	2,475	2,475	-	(2,475)	-100.0%
Subtotal	<u>1,310,248</u>	<u>1,386,797</u>	<u>1,457,879</u>	<u>1,916,890</u>	<u>1,916,890</u>	<u>1,602,651</u>	<u>(314,239)</u>	<u>-16.4%</u>
Human Services								
61511 Health Services	-	-	-	-	-	-	-	0.0%
61521 Colonial Services Brd	-	-	-	-	-	-	-	0.0%
61533 Social Services	-	-	-	-	-	750	750	100.0%
61535 Contributions	-	-	-	-	-	-	-	0.0%
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>750</u>	<u>750</u>	<u>100.0%</u>
General Services								
70119 Administration	166,510	176,766	188,743	196,857	196,857	200,981	4,124	2.1%
70431 Engineering & Fac Maint	995,583	1,069,025	1,199,858	1,317,706	1,317,706	1,369,854	52,148	4.0%
70432 Facility/Utility Charges	-	-	-	-	-	-	-	0.0%
70433 Telecommunications	71,579	80,151	81,514	84,277	84,277	83,592	(685)	-0.8%
70434 Grounds Maint & Const	1,501,967	1,691,731	1,715,318	2,068,456	2,068,456	2,101,324	32,868	1.6%
Subtotal	<u>2,735,639</u>	<u>3,017,673</u>	<u>3,185,433</u>	<u>3,667,296</u>	<u>3,667,296</u>	<u>3,755,751</u>	<u>88,455</u>	<u>2.4%</u>
Community Services								
81119 Administration	205,238	209,624	209,463	234,606	234,606	236,834	2,228	1.0%
81538 Special Programs	205,113	235,300	243,271	278,372	278,372	262,811	(15,561)	-5.6%
81547 Housing - Admin	143,706	187,039	191,439	201,083	201,083	201,575	492	0.2%
81548 Housing - Rental Assist	96,569	103,339	107,388	111,831	111,831	112,908	1,077	1.0%
81549 Housing - Rehabilitation	111,849	118,468	121,596	124,554	124,554	124,375	(179)	-0.1%
81550 Public Transportation	-	732	3,137	4,000	4,000	4,000	-	0.0%
81712 Parks & Recreation	1,003,332	1,111,349	1,165,197	1,464,814	1,464,814	1,513,092	48,278	3.3%
81713 Tourism & Events	64,264	71,065	109,019	84,719	84,719	82,094	(2,625)	-3.1%
Subtotal	<u>1,830,071</u>	<u>2,036,916</u>	<u>2,150,510</u>	<u>2,503,979</u>	<u>2,503,979</u>	<u>2,537,689</u>	<u>33,710</u>	<u>1.4%</u>
Capital Outlay & Fund Transfers								
90912 Capital Outlay & Transfers	-	-	-	-	-	-	-	0.0%
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Non-Departmental								
90721 Contributions	-	-	-	-	-	-	-	0.0%
90722 2006/2007 Commemorations	-	-	-	-	-	-	-	0.0%
90911 Non-Departmental	171,000	176,663	273,825	957,390	917,323	877,153	(80,237)	-8.4%
90913 Approp Reserves	-	-	-	-	-	-	-	0.0%
90915 Tourism Promotion	-	-	-	-	-	-	-	0.0%
Subtotal	<u>171,000</u>	<u>176,663</u>	<u>273,825</u>	<u>957,390</u>	<u>917,323</u>	<u>877,153</u>	<u>(80,237)</u>	<u>-8.4%</u>
Totals	<u>\$ 32,968,829</u>	<u>\$ 35,848,961</u>	<u>\$ 38,090,050</u>	<u>\$ 42,622,984</u>	<u>\$ 42,650,517</u>	<u>\$ 42,331,515</u>	<u>\$ (291,469)</u>	<u>-0.7%</u>

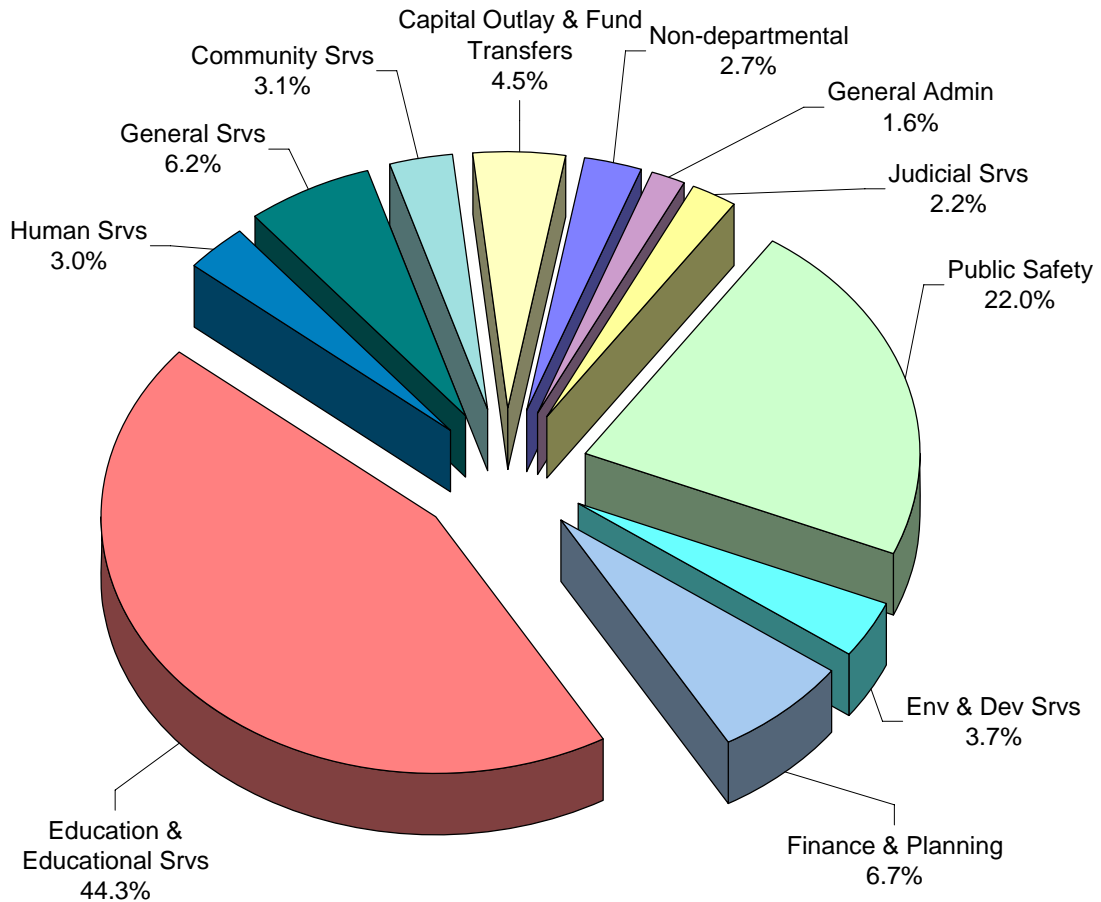
**General Fund
Expenditure Summary
Non-Personnel Costs**

Activity Title	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget	\$ Change	% Change
General Administration								
10111 Board of Supervisors	\$ 155,990	\$ 150,933	\$ 154,636	\$ 172,680	\$ 172,680	\$ 154,560	\$ (18,120)	-10.5%
10121 County Administration	26,197	29,770	36,099	32,568	32,568	25,161	(7,407)	-22.7%
10122 Public Info/Comm Relations	57,619	59,059	59,245	69,254	69,254	55,728	(13,526)	-19.5%
10123 Video Services	44,127	72,812	61,801	77,040	77,040	54,490	(22,550)	-29.3%
10124 County Attorney	21,588	33,326	49,010	30,150	30,150	21,370	(8,780)	-29.1%
10131 General Registrar's Office	12,742	12,255	16,591	16,850	16,850	12,050	(4,800)	-28.5%
10132 Electoral Board	57,661	111,514	83,185	101,500	101,500	53,400	(48,100)	-47.4%
Subtotal	<u>375,924</u>	<u>469,669</u>	<u>460,567</u>	<u>500,042</u>	<u>500,042</u>	<u>376,759</u>	<u>(123,283)</u>	<u>-24.7%</u>
Judicial Services								
20211 Circuit Court	10,126	11,726	9,386	17,945	17,945	6,285	(11,660)	-65.0%
20212 General District Court	37,493	41,310	31,530	50,100	50,100	40,230	(9,870)	-19.7%
20213 J & DR Court	22,749	18,959	22,542	26,587	26,587	24,520	(2,067)	-7.8%
20214 Clerk of Court	80,728	119,918	108,572	79,450	104,793	59,175	(20,275)	-25.5%
20216 Colonial Grp Home Comm	314,245	380,184	417,466	443,755	443,755	438,760	(4,995)	-1.1%
20217 Magistrate	1,229	991	899	3,000	3,000	2,850	(150)	-5.0%
20221 Commonwealth's Attny	35,253	37,607	27,758	35,720	36,595	26,955	(8,765)	-24.5%
20222 Victim-Witness	6,622	10,311	42,506	11,470	11,470	8,010	(3,460)	-30.2%
20223 Domestic Violence	1,551	1,893	3,353	2,020	2,020	1,845	(175)	-8.7%
Subtotal	<u>509,996</u>	<u>622,899</u>	<u>664,012</u>	<u>670,047</u>	<u>696,265</u>	<u>608,630</u>	<u>(61,417)</u>	<u>-9.2%</u>
Public Safety								
30311 Sheriff General Ops	300,161	316,306	286,772	325,250	335,528	253,365	(71,885)	-22.1%
30312 Law Enforcement	941,476	873,170	905,428	1,181,010	1,220,125	805,850	(375,160)	-31.8%
30313 Investigations	201,517	211,990	239,062	235,660	235,660	179,100	(56,560)	-24.0%
30314 Civil Ops/Crt Security	77,785	117,172	96,783	121,510	122,701	80,400	(41,110)	-33.8%
30315 Adult Corrections	2,245,475	2,372,480	2,393,458	2,697,266	2,703,947	2,695,220	(2,046)	-0.1%
30316 School Resource Offs	22,997	795	46,070	69,610	69,610	56,480	(13,130)	-18.9%
30320 Fire & Life Safe Adm	29,454	32,271	72,857	34,265	53,831	18,295	(15,970)	-46.6%
30321 Fire & Rescue Ops	881,210	866,275	985,971	1,109,419	1,117,562	908,697	(200,722)	-18.1%
30322 Technical Svcs & Spec Ops	149,555	129,401	126,914	210,785	210,785	127,850	(82,935)	-39.4%
30323 Prev & Community Safety	58,733	45,314	55,027	53,900	53,900	38,735	(15,165)	-28.1%
30333 Juvenile Corrections	463,715	444,070	287,558	487,900	487,900	344,000	(143,900)	-29.5%
30352 Animal Control	102,584	106,784	109,495	123,570	123,570	100,790	(22,780)	-18.4%
30355 Emergency Managemnt	120,076	181,763	51,966	73,220	121,220	52,441	(20,779)	-28.4%
30356 Emer Communications/911	158,961	172,736	410,287	524,634	524,634	494,774	(29,860)	-5.7%
30357 Radio Maintenance	68,408	43,583	160,375	574,755	574,755	1,023,042	448,287	78.0%
30358 Wireless 911 Svcs	10	-	-	-	-	-	-	0.0%
Subtotal	<u>5,822,117</u>	<u>5,914,110</u>	<u>6,228,023</u>	<u>7,822,754</u>	<u>7,955,728</u>	<u>7,179,039</u>	<u>(643,715)</u>	<u>-8.2%</u>
Environmental & Development Services								
40119 Administration	7,623	16,205	12,943	14,423	14,423	7,972	(6,451)	-44.7%
40341 Building Regulation	125,623	113,156	124,426	131,830	131,830	100,320	(31,510)	-23.9%
40421 Solid Waste Management	1,000,000	1,000,000	1,150,000	1,175,000	1,175,000	1,000,000	(175,000)	-14.9%
40446 Stormwater Maintenance	60,344	64,955	67,990	94,050	94,050	135,735	41,685	44.3%
40447 Stormwater Management	47,925	41,340	51,246	56,550	59,520	43,844	(12,706)	-22.5%
40448 Litter Control Grant	30,691	31,227	32,581	32,500	34,469	32,500	-	0.0%
40512 Mosquito Control	137,543	114,935	108,946	129,200	129,200	48,315	(80,885)	-62.6%
40813 Brd of Zoning/Sub Appeals	3,372	5,425	4,875	6,660	6,660	4,125	(2,535)	-38.1%
40816 Development & Compliance	44,435	43,478	38,339	55,600	55,600	34,545	(21,055)	-37.9%
40821 Wetlands Board	8,678	8,697	7,984	10,350	10,390	3,108	(7,242)	-70.0%
Subtotal	<u>1,466,234</u>	<u>1,439,418</u>	<u>1,599,330</u>	<u>1,706,163</u>	<u>1,711,142</u>	<u>1,410,464</u>	<u>(295,699)</u>	<u>-17.3%</u>

**General Fund
Expenditure Summary
Non-Personnel Costs**

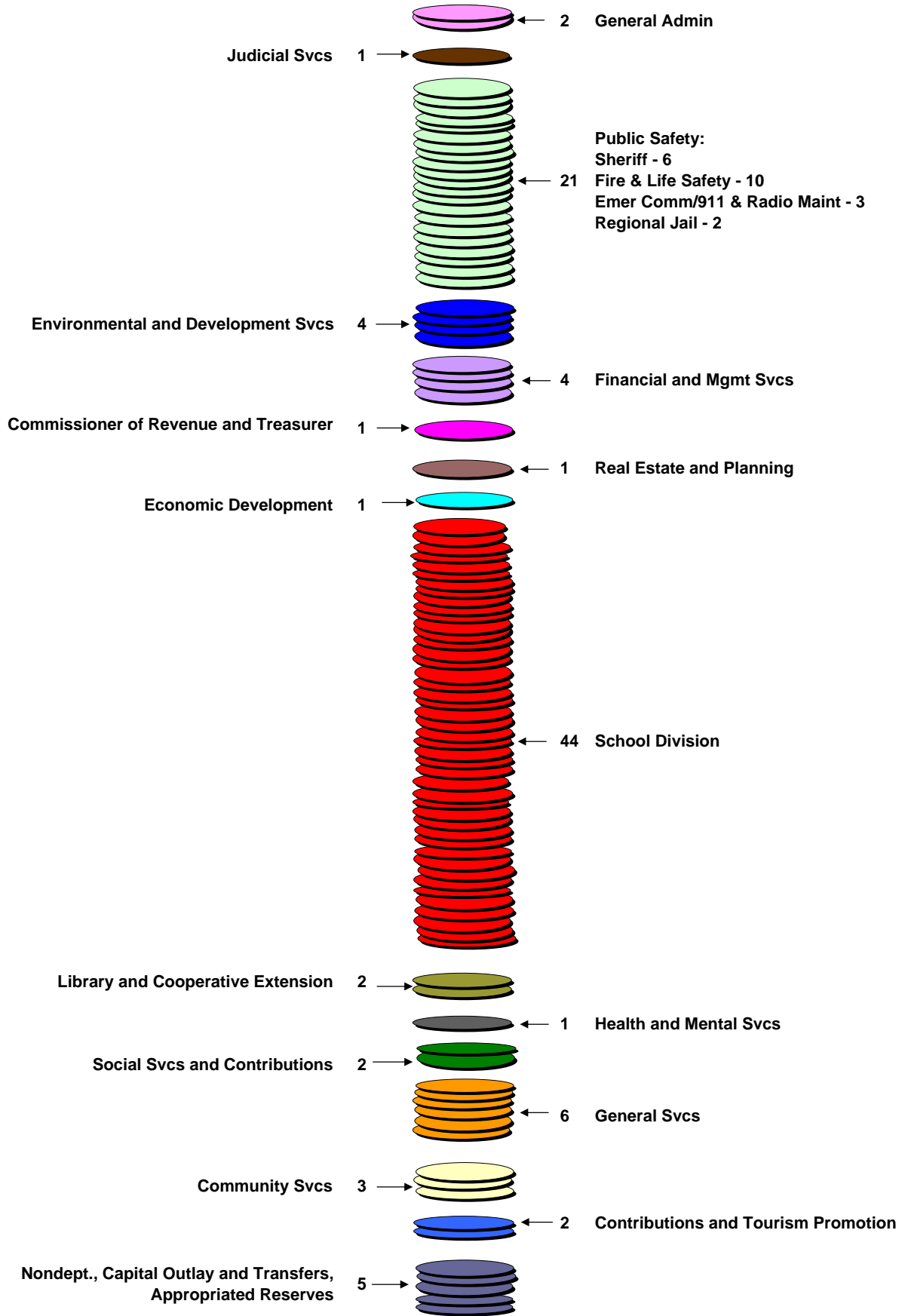
<u>Activity Title</u>	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget	\$ Change	% Change
Finance & Planning								
50119 Administration	24,323	21,772	24,891	34,615	34,615	25,765	(8,850)	-25.6%
50121 Computer Support Svcs	230,850	287,057	452,619	708,585	702,883	433,310	(275,275)	-38.9%
50122 Human Resources	91,185	112,326	109,639	126,722	126,722	109,703	(17,019)	-13.4%
50124 Budget & Financial Rep	17,563	13,179	24,736	23,361	23,361	18,638	(4,723)	-20.2%
50125 Fiscal Accounting Svcs	71,895	54,626	54,724	67,702	67,702	57,666	(10,036)	-14.8%
50126 Comm of Revenue	112,288	105,373	110,605	133,620	133,620	106,877	(26,743)	-20.0%
50127 Treasurer	176,592	183,919	172,068	181,956	181,956	171,563	(10,393)	-5.7%
50128 Real Estate Assessment	61,935	46,358	59,542	55,616	55,616	55,383	(233)	-0.4%
50129 Central Purchasing	21,230	29,987	21,520	27,061	27,061	18,383	(8,678)	-32.1%
50141 Central Admin Svcs	124,382	101,641	216,415	259,180	259,180	191,800	(67,380)	-26.0%
50146 Central Insurance	278,218	301,188	379,353	385,179	385,179	384,305	(874)	-0.2%
50451 Trans Safety Comm	336	886	830	4,350	4,350	1,250	(3,100)	-71.3%
50811 Planning	21,257	17,205	18,486	25,300	25,300	12,845	(12,455)	-49.2%
50812 Planning Commission	28,556	21,626	26,321	29,100	29,100	15,100	(14,000)	-48.1%
50814 Regional Planning	48,708	50,840	51,334	53,566	53,566	51,438	(2,128)	-4.0%
50822 Conservation	8,500	8,925	9,371	9,840	9,840	9,348	(492)	-5.0%
50915 Economic Development	381,733	716,078	389,865	676,681	676,681	363,482	(313,199)	-46.3%
50920 Office of Economic Dev	77,370	74,533	68,050	92,529	92,529	71,496	(21,033)	-22.7%
Subtotal	<u>1,776,921</u>	<u>2,147,519</u>	<u>2,190,369</u>	<u>2,894,963</u>	<u>2,889,261</u>	<u>2,098,352</u>	<u>(796,611)</u>	<u>-27.5%</u>
Education & Educational Services								
60601 School Operations	37,175,901	40,298,677	42,298,677	44,736,097	44,736,097	44,736,097	-	0.0%
60603 School Debt	6,199,999	6,449,999	7,300,000	8,200,000	8,200,000	8,200,000	-	0.0%
60731 Library Services	779,813	855,626	896,461	917,445	960,062	837,997	(79,448)	-8.7%
60831 Cooperative Extension	63,397	66,349	71,053	79,100	79,100	55,155	(23,945)	-30.3%
Subtotal	<u>44,219,110</u>	<u>47,670,651</u>	<u>50,566,191</u>	<u>53,932,642</u>	<u>53,975,259</u>	<u>53,829,249</u>	<u>(103,393)</u>	<u>-0.2%</u>
Human Services								
61511 Health Services	392,022	428,040	454,367	472,608	472,608	429,937	(42,671)	-9.0%
61521 Colonial Services Brd	591,920	641,150	678,000	731,434	731,434	731,434	-	0.0%
61533 Social Services	1,142,603	1,661,423	1,755,630	2,276,129	2,276,129	2,279,053	2,924	0.1%
61535 Contributions	266,204	291,985	302,176	307,482	307,482	286,102	(21,380)	-7.0%
Subtotal	<u>2,392,749</u>	<u>3,022,598</u>	<u>3,190,173</u>	<u>3,787,653</u>	<u>3,787,653</u>	<u>3,726,526</u>	<u>(61,127)</u>	<u>-1.6%</u>
General Services								
70119 Administration	11,664	20,701	19,420	18,300	18,300	13,095	(5,205)	-28.4%
70431 Engineering & Fac Maint	778,338	878,487	874,109	1,031,561	1,041,274	915,220	(116,341)	-11.3%
70432 Facility/Utility Charges	889,645	859,123	949,142	931,775	931,775	1,085,490	153,715	16.5%
70433 Telecommunications	246,530	284,705	201,399	204,430	204,430	196,315	(8,115)	-4.0%
70434 Grounds Maint & Const	1,051,189	1,517,689	1,404,158	2,203,831	2,234,300	1,762,995	(440,836)	-20.0%
Subtotal	<u>2,977,366</u>	<u>3,560,705</u>	<u>3,448,228</u>	<u>4,389,897</u>	<u>4,430,079</u>	<u>3,973,115</u>	<u>(416,782)</u>	<u>-9.5%</u>
Community Services								
81119 Administration	30,313	33,250	42,422	53,738	53,738	30,966	(22,772)	-42.4%
81538 Special Programs	25,562	29,092	27,836	28,670	28,670	22,335	(6,335)	-22.1%
81547 Housing - Admin	21,425	33,443	16,645	20,450	20,450	13,113	(7,337)	-35.9%
81548 Housing - Rental Assist	10,836	7,258	12,369	11,900	11,900	9,400	(2,500)	-21.0%
81549 Housing - Rehabilitation	746,918	132,485	135,402	128,710	134,643	114,621	(14,089)	-11.0%
81550 Public Transportation	20,000	23,509	20,000	22,000	22,000	20,900	(1,100)	-5.0%
81712 Parks & Recreation	484,715	698,063	641,989	1,094,645	1,095,815	1,095,270	625	0.1%
81713 Tourism & Events	116,382	90,095	83,653	-	-	-	-	0.0%
Subtotal	<u>1,456,151</u>	<u>1,047,195</u>	<u>980,316</u>	<u>1,360,113</u>	<u>1,367,216</u>	<u>1,306,605</u>	<u>(53,508)</u>	<u>-3.9%</u>
Capital Outlay & Fund Transfers								
90912 Capital Outlay & Transfers	5,547,498	5,313,040	5,254,857	7,191,126	7,191,126	5,675,809	(1,515,317)	-21.1%
Subtotal	<u>5,547,498</u>	<u>5,313,040</u>	<u>5,254,857</u>	<u>7,191,126</u>	<u>7,191,126</u>	<u>5,675,809</u>	<u>(1,515,317)</u>	<u>-21.1%</u>
Non-Departmental								
90721 Contributions	593,024	546,241	596,861	604,167	604,167	547,847	(56,320)	-9.3%
90722 2006/2007 Commemorations	8,000	-	-	-	-	-	-	0.0%
90911 Non-Departmental	33,759	23,471	38,326	51,200	51,200	43,750	(7,450)	-14.6%
90913 Approp Reserves	174,448	15,000	75,000	200,000	200,000	150,000	(50,000)	-25.0%
90915 Tourism Promotion	1,609,827	1,867,969	2,046,623	1,826,629	1,826,629	1,740,000	(86,629)	-4.7%
Subtotal	<u>2,419,058</u>	<u>2,452,681</u>	<u>2,756,810</u>	<u>2,681,996</u>	<u>2,681,996</u>	<u>2,481,597</u>	<u>(200,399)</u>	<u>-7.5%</u>
Totals	<u>\$ 68,963,124</u>	<u>\$ 73,660,485</u>	<u>\$ 77,338,876</u>	<u>\$ 86,937,396</u>	<u>\$ 87,185,767</u>	<u>\$ 82,666,145</u>	<u>\$(4,271,251)</u>	<u>-4.9%</u>

**GENERAL FUND EXPENDITURES
FY2010 - BY FUNCTIONAL AREA**



<u>Functional Area</u>	<u>FY2009 Original</u>	<u>FY2010 Proposed</u>	<u>Dollar Change</u>
General Administration	2,096,916	1,967,892	(129,024)
Judicial Services	2,802,424	2,729,834	(72,590)
Public Safety	28,074,079	27,514,263	(559,816)
Environmental & Development Services	5,061,678	4,663,603	(398,075)
Finance & Planning	9,136,301	8,355,173	(781,128)
Education & Educational Services	55,849,532	55,431,900	(417,632)
Human Services	3,787,653	3,727,276	(60,377)
General Services	8,057,193	7,728,866	(328,327)
Community Services	3,864,092	3,844,294	(19,798)
Capital Outlay & Fund Transfers	7,191,126	5,675,809	(1,515,317)
Non-departmental	<u>3,639,386</u>	<u>3,358,750</u>	<u>(280,636)</u>
	<u>129,560,380</u>	<u>124,997,660</u>	<u>(4,562,720)</u>

**Uses of the Local Dollar
Fiscal Year 2010**



This page intentionally left blank.